



**CITY OF DANA POINT  
DECEMBER 2023 QUARTERLY FINANCIAL REPORT  
MANAGEMENT DISCUSSION**

**FY24  
Q2**

**SUMMARY** – The City’s finances for the first six months of Fiscal Year 2023-2024 (“FY24”), which ended on December 31, 2023, are tracking on budget.

General Fund revenues are up \$940k, compared to the same period last year. This increase is attributed to the increase in Transient Occupancy Tax (\$148k), Investment Income (\$574k), and Property Tax (\$326k), which were offset by a reduction in Sales and Use Tax (\$75k) and Building Permits (\$183k).

Second quarter General Fund expenditures were \$440k higher than the same period last year. This is attributed to an increase in Data Technology and Professional Services.

Details of revenue and expenditure versus budget, and their changes from the prior year are explained later in this report.

**BUDGETED FUND BALANCE SUMMARY:**

The table below details the computation of the General Fund’s FY24 budgeted ending fund balance and includes adjustments to the budget approved by the City Council. The City’s independent auditors have completed their audit for FY23. The beginning Fund Balance reflects the audited ending Fund Balance for FY23.

| Budgeted Fund Balance Actual<br><i>(in millions)</i> | Amended<br>Budget |
|--|-------------------|
| Fund Balance, 7/1/23 (audited)                       | \$ 22.9           |
| Budgeted Revenues                                    | 46.6              |
| Budgeted Expenditures                                | (45.7)            |
| Budgeted Operating Transfers In                      | --                |
| Budgeted Operating Transfers Out                     | (6.8)             |
| <b>Budgeted Fund Balance, 6/30/24</b>                | <b>\$ 17.1</b>    |

The budgeted FY24 ending Fund Balance at June 30, 2024 is further categorized into specific reserve accounts per City Council Policy. Note that the Art in Public Places (AIPP) Reserve is restricted for public art per the City’s Municipal Code. The remaining balance of funds not specifically designated are listed as unassigned.

The following table details the projected FY24 budgeted ending fund balance, detailed by reserve account:

| Reserve Designation<br><i>(in millions)</i>   | Amended<br>Budget |
|---|-------------------|
| Art in Public Places*                         | \$ 0.0            |
| Economic Stability                            | 5.1               |
| Extreme Event                                 | 4.2               |
| Special Purpose**                             | 4.2               |
| Investment mark-to-mkt***                     | (0.9)             |
| Unassigned                                    | 4.5               |
| <b>Total Reserves Projected<br/>@ 6/30/24</b> | <b>\$ 17.1</b>    |

\*Art in Public Places Reserve balance on 12/31/23 was \$12,446.

\*\*Includes funds designated to address Unfunded Pension Obligations (\$3.7M), to update the General Plan (\$201k), and for the CASA Unfunded Liability (\$335k).

\*\*\*Investment mark-to-market/unrealized loss at 6/30/23.

**REVENUES:**

The FY24 General Fund revenue budget is \$46.6 million. Total General Fund revenue through Q2 was \$22.4 million, which is \$940k more than the same period last fiscal year.

The City’s seven largest annual revenue sources account for over 85% of the General Fund budget. Those revenues, in order of magnitude, are Transient Occupancy Tax, Property Tax, Sales Tax, In-Lieu Property Tax, Charges for Services, Licenses & Permits Fees, and Franchise Fees.

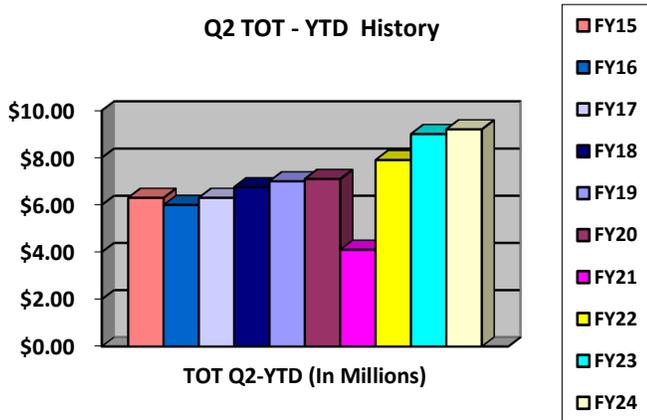
Transient Occupancy Tax (TOT) – Total TOT revenue recorded through Q2 was \$9.1 million, an increase of \$148k compared to the same period last year.



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**Q2 TOT - YTD History**



**Property Tax** – The City’s second largest revenue, with an FY24 budget of \$11.3 million, comes from Property Taxes. A total of \$6.1 million has been collected to date, an increase of \$326k compared to the same period last fiscal year. Property Tax is not received evenly throughout the year, with roughly 50% received in Q2, and 35% in Q4.

**Sales and Use Tax** – This is the third largest revenue source for the City, which receives 1% of taxable sales occurring in the City, plus a small percent of tax collected for out of state and online sales that are attributed to Orange County and allocated to cities (the latter is Use Tax).

The FY24 Sales and Use Tax budget is \$6.7 million. Collections to date are \$2.5 million compared to \$2.6 million in the same quarter last fiscal year, a decrease of \$75k.

Dana Point’s five largest Sales Tax producing industry groups make up roughly 86% of this revenue source, and in current order of magnitude are: Hotels & Restaurants, State & County Use Tax Pools, General Consumer Goods, Food & Drug, and Fuel & Service Stations.

**In-Lieu Property Taxes** – Currently the City’s fourth largest revenue, In-Lieu Property Taxes are budgeted at \$5.5 million for FY24. This revenue is a result of the State cutting Vehicle License Fees, traditionally a revenue source for cities. To keep cities financially whole, the State provided some of the State’s portion of property tax revenue to backfill the taking.

As expected, no In-Lieu taxes have been received year-to-date. In Lieu Property Taxes are received in two payments, with roughly 49% received in January and the balance in May each year.

**Charges for Services** – This category includes Planning, Building & Engineering Fees, and Recreation Class Fees. Charges for services differ from license and permits fees in that the latter are designed to reimburse a city for costs related to regulatory activities, while Charges for Services support services to individuals. Such amounts are set by Council resolution and may not exceed the cost of the service.

The FY24 Charges for Services budget is \$1.9 million, placing them as the fifth largest revenue. The City collected \$1.2 million through Q2, it is about the same amount collected as the same period last fiscal year.

**Licenses & Permits** – Most structural changes and new construction on private property require building permits. The State Constitution and Government Code place with the City the responsibility and authority to engage in certain regulatory activities in the interest of the community. Related fees are set by Council resolution and may not exceed the cost of the service.

The FY24 Licenses & Permits budget is \$1.8 million, of which \$1.2 million has been collected to date; this is slightly lower than the same period last year by \$42k. Note that these revenues are for specific projects that are not recurring and thus are not necessarily a good predictor for future revenue. The volatility associated with building activity warrants much restraint in making projections beyond what is currently budgeted.

**Franchise Fees** – Dana Point’s franchise fees derive from Cox Communications, SDG&E, SoCal Gas, and CR&R, and are charged for the right to use public rights-of-way for public or private purposes. This revenue is consistent year to year, and totals roughly \$1.7 million. One-fourth of Franchise Fees are received in Q2 and again in Q3, and about one-half in Q4. The City received \$263k in the second quarter, which is lower than the same time last year



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by \$42k. The reduction in franchise fee revenue is due to an agreement with CR&R Inc. to provide street sweeping services in exchange for the City waiving annual franchise fees that began in late FY23.

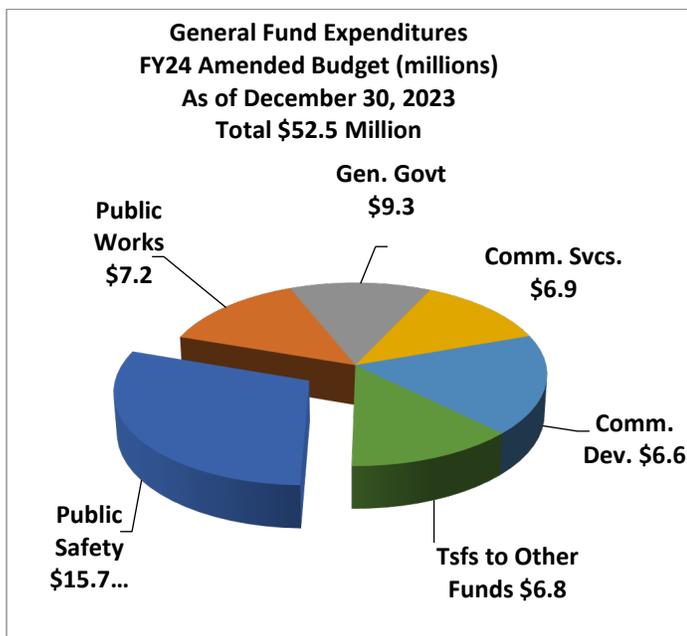
**EXPENDITURES**

The City’s FY24 General Fund amended expenditure budget is \$52.5 million, inclusive of \$6.8 million in transfers to other funds, and is committed to the following functional areas:

| Expenditures<br>(in millions) | FY24<br>Amended<br>Budget | %<br>of<br>Total |
|-------------------------------|---------------------------|------------------|
| Public Safety                 | \$ 15.7                   | 30%              |
| Public Works                  | 7.2                       | 14               |
| Community Services & Parks    | 6.9                       | 13               |
| Community Development         | 6.6                       | 12               |
| General Government*           | 9.3                       | 18               |
| Transfers to Other Funds**    | 6.8                       | 13               |
| <b>Total Budget</b>           | <b>\$ 52.5</b>            | <b>100%</b>      |

\*General Government includes items such as City Council, City Manager, Public Information, Administration, City Clerk, technology, insurance, and contributions to Animal Services.

\*\*Transfers to Other Funds includes transfers-out to the Capital Improvement Fund (\$5M), to the Coastal Transit Fund (\$235k), and to the Facilities Improvement Fund (1.5M).



General Fund expenditures through Q2 were \$19.3 million (excluding transfers), which is \$351k less than the previous fiscal year.

Expenditures with notable variances from the prior year include:

**Professional Services** – Costs to date totaled \$1.7 million, an increase of \$284k from the same period last year. The increase from the prior fiscal year is attributed to payments for the Hoffman and Boehne Tandem Bronze Statues at Waterman’s Plaza, and the contract for parking enforcement that occurred early in FY24.

**Reimbursable Costs** – Costs related to reimbursable City services are derived from various permitting activities in Community Development and Public Works. The City also receives reimbursement for costs for Orange County Sheriff’s Department (OCSD) services for special events. These expenses have an offsetting revenue making them cost neutral. Through December the City has incurred \$32k in reimbursable costs. This is down \$239K from the same period last year. The decrease is primarily due to the timing of receiving and paying bills for contract services in Public Works. Also, the billing for Sherrif’s services at the Ohana Festival, which was paid in December the previous year, is still pending.

**City Attorney** – Expenses through December 2023 total \$655K which is \$263k less than the same period the previous year. Short-term rental program and certain development matters that were very active in FY22 have since slowed and resulted in lower legal fees.

**Police Services** – Total Police Services expenses related to the City’s contract with OCSD through December 2023 was \$6.8 million. This is down \$137k compared to the same period last year. The FY24 contract with OCSD reflected a decrease of 2.0% from FY23. At the time of the contract’s execution, the OCSD was still in labor negotiations and updated contract costs were pending the results. Labor negotiations where recently completed and the City anticipates costs related to agreed upon compensation increases to be applied in future billings.



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**Cash & Investments**

The City’s Local Agency Investment Fund (LAIF) account ended the quarter with a balance of \$20 million. The T-Note portfolio balance was \$27.2 million at December 31, 2023, which consists of laddered investments maturing at one-year intervals over the next 5 years. The City’s California Asset Management Program Pool has a balance of \$15.1 million.

| <b>Investment Portfolio<br/>at December 31, 2023</b> |                      |
|--|----------------------|
| <b>Account</b>                                       | <b>Amount</b>        |
| Cash   | \$3,483,917          |
| Petty Cash   | 13,500               |
| LAIF   | 20,038,788           |
| CAMP   | 15,059,318           |
| T-Notes  | 27,200,001           |
| <b>Total</b>   | <b>\$ 65,795,524</b> |

**ATTACHED FINANCIAL REPORTS:**

1. General Fund Revenues – Budget vs. Actual for Period Ending 12/31/23
2. General Fund Expenditures – Budget vs. Actual for Period Ending 12/31/23
3. 12/31/22 Balance Sheets All Funds
4. CIP Projects – Budget vs. Actual for Period Ending 12/31/23
5. CIP Projects – Narrative Summary of Project Status
6. General Fund Expenditures by Function for Period Ending 12/31/23
7. FYTD Revenues, December 2023 vs 2022
8. FYTD Expenditures, December 2023 vs 2022



City of Dana Point, CA

# 1. General Fund Revenue - Budget vs. Actual Group Summary

For Fiscal: 2023-2024 Period Ending: 12/31/2023

| RevenueObject   | Original<br>Total Budget | Current<br>Total Budget | MTD Activity        | YTD Activity         | YTD Activity +<br>Encumbrances | Budget<br>Remaining  |
|---|--------------------------|-------------------------|---------------------|----------------------|--------------------------------|----------------------|
| <b>Fund: 01 - GENERAL</b>                                   |                          |                         |                     |                      |                                |                      |
| <b>RevenueType: 10 - Taxes &amp; Franchises</b>             |                          |                         |                     |                      |                                |                      |
| 6101 - Sec & Unsec Property Taxes                           | 11,290,000.00            | 11,290,000.00           | 3,726,687.03        | 6,109,224.16         | 6,109,224.16                   | 5,180,775.84         |
| 6103 - Property Transfer Tax                                | 550,000.00               | 550,000.00              | 53,382.44           | 276,868.71           | 276,868.71                     | 273,131.29           |
| 6105 - Franchise Fees                                       | 1,075,000.00             | 1,075,000.00            | 0.00                | 263,381.75           | 263,381.75                     | 811,618.25           |
| 6107 - Homeowners Property Tax Relie                        | 45,000.00                | 45,000.00               | 6,591.94            | 6,591.94             | 6,591.94                       | 38,408.06            |
| 6109 - Transient Occupancy Tax                              | 15,600,000.00            | 15,600,000.00           | 1,122,610.02        | 9,161,205.17         | 9,161,205.17                   | 6,438,794.83         |
| 6110 - Short Term Rental TOT                                | 800,000.00               | 800,000.00              | 660.17              | 221,389.86           | 221,389.86                     | 578,610.14           |
| 6111 - Sales & Use Tax                                      | 6,700,000.00             | 6,700,000.00            | 497,523.81          | 2,481,942.44         | 2,481,942.44                   | 4,218,057.56         |
| 6113 - In-lieu Property Taxes                               | 5,510,000.00             | 5,510,000.00            | 0.00                | 0.00                 | 0.00                           | 5,510,000.00         |
| <b>RevenueType: 10 - Taxes &amp; Franchises Total:</b>      | <b>41,570,000.00</b>     | <b>41,570,000.00</b>    | <b>5,407,455.41</b> | <b>18,520,604.03</b> | <b>18,520,604.03</b>           | <b>23,049,395.97</b> |
| <b>RevenueType: 20 - Licenses &amp; Permits</b>             |                          |                         |                     |                      |                                |                      |
| 6201 - Site Development Permit                              | 162,000.00               | 162,000.00              | 11,040.00           | 55,973.50            | 55,973.50                      | 106,026.50           |
| 6203 - Coastal Development Permit                           | 85,000.00                | 85,000.00               | 16,428.00           | 77,430.00            | 77,430.00                      | 7,570.00             |
| 6205 - Conditional Use Permit                               | 43,000.00                | 43,000.00               | 0.00                | 27,995.00            | 27,995.00                      | 15,005.00            |
| 6207 - Other Planning Permits                               | 64,000.00                | 64,000.00               | 11,289.00           | 12,221.77            | 12,221.77                      | 51,778.23            |
| 6209 - Building Permits                                     | 765,000.00               | 765,000.00              | 42,244.67           | 391,167.64           | 391,167.64                     | 373,832.36           |
| 6211 - Plumbing Permits                                     | 55,000.00                | 55,000.00               | 4,114.00            | 70,100.00            | 70,100.00                      | -15,100.00           |
| 6215 - Electrical Permits                                   | 115,000.00               | 115,000.00              | 9,206.50            | 67,677.20            | 67,677.20                      | 47,322.80            |
| 6217 - Mechanical Permits                                   | 15,000.00                | 15,000.00               | 1,067.00            | 8,310.00             | 8,310.00                       | 6,690.00             |
| 6218 - Short Term Rental Permits                            | 26,000.00                | 26,000.00               | 6,825.00            | 130,255.00           | 130,255.00                     | -104,255.00          |
| 6219 - Other Building Permits                               | 1,000.00                 | 1,000.00                | 0.00                | 190.34               | 190.34                         | 809.66               |
| 6221 - Transportation Permits                               | 0.00                     | 0.00                    | 0.00                | 90.00                | 90.00                          | -90.00               |
| 6223 - Encroachment Permits                                 | 26,000.00                | 26,000.00               | 1,253.00            | 27,193.00            | 27,193.00                      | -1,193.00            |
| 6225 - Grading Permit Plan Check                            | 357,000.00               | 384,496.59              | 84,118.27           | 328,154.73           | 328,154.73                     | 56,341.86            |
| 6226 - Licenses & Permits                                   | 9,000.00                 | 9,000.00                | 0.00                | 293.60               | 293.60                         | 8,706.40             |
| 6227 - Other Engineering Permits                            | 55,000.00                | 55,000.00               | 3,675.00            | 41,125.00            | 41,125.00                      | 13,875.00            |
| 6228 - CASp Certification and Training Fees                 | 0.00                     | 0.00                    | 0.00                | 39.60                | 39.60                          | -39.60               |
| <b>RevenueType: 20 - Licenses &amp; Permits Total:</b>      | <b>1,778,000.00</b>      | <b>1,805,496.59</b>     | <b>191,260.44</b>   | <b>1,238,216.38</b>  | <b>1,238,216.38</b>            | <b>567,280.21</b>    |
| <b>RevenueType: 30 - Fines &amp; Forfeitures</b>            |                          |                         |                     |                      |                                |                      |
| 6301 - Vehicle Code Fines                                   | 200,000.00               | 200,000.00              | 31,065.33           | 147,039.38           | 147,039.38                     | 52,960.62            |
| 6303 - Penalties, Int. & Restitution                        | 120,000.00               | 120,000.00              | 59,424.50           | 133,012.92           | 133,012.92                     | -13,012.92           |
| <b>RevenueType: 30 - Fines &amp; Forfeitures Total:</b>     | <b>320,000.00</b>        | <b>320,000.00</b>       | <b>90,489.83</b>    | <b>280,052.30</b>    | <b>280,052.30</b>              | <b>39,947.70</b>     |
| <b>RevenueType: 40 - Use Of Money &amp; Property</b>        |                          |                         |                     |                      |                                |                      |
| 6401 - Rental Of Property                                   | 60,000.00                | 60,000.00               | 3,532.47            | 33,578.01            | 33,578.01                      | 26,421.99            |
| 6403 - Investment Income                                    | 425,000.00               | 425,000.00              | 236,457.24          | 785,471.45           | 785,471.45                     | -360,471.45          |
| 6405 - City Plaza Rental Revenue                            | 24,000.00                | 24,000.00               | 2,000.00            | 14,000.00            | 14,000.00                      | 10,000.00            |
| <b>RevenueType: 40 - Use Of Money &amp; Property Total:</b> | <b>509,000.00</b>        | <b>509,000.00</b>       | <b>241,989.71</b>   | <b>833,049.46</b>    | <b>833,049.46</b>              | <b>-324,049.46</b>   |
| <b>RevenueType: 50 - Intergovernmental</b>                  |                          |                         |                     |                      |                                |                      |
| 6505 - Motor Vehicle In-lieu                                | 20,000.00                | 20,000.00               | 0.00                | 0.00                 | 0.00                           | 20,000.00            |
| 6513 - Local Coastal Program Grant                          | 0.00                     | 87,820.00               | 0.00                | 0.00                 | 0.00                           | 87,820.00            |
| 6514 - Waste Disposal Agreement Allocation                  | 85,000.00                | 85,000.00               | 0.00                | 0.00                 | 0.00                           | 85,000.00            |
| 6515 - Nuclear Power Program                                | 161,000.00               | 161,000.00              | 0.00                | 176,757.53           | 176,757.53                     | -15,757.53           |
| 6521 - Intergovernmental Cost Reimb                         | 90,000.00                | 90,000.00               | 0.00                | 156,965.10           | 156,965.10                     | -66,965.10           |
| <b>RevenueType: 50 - Intergovernmental Total:</b>           | <b>356,000.00</b>        | <b>443,820.00</b>       | <b>0.00</b>         | <b>333,722.63</b>    | <b>333,722.63</b>              | <b>110,097.37</b>    |
| <b>RevenueType: 60 - Charges For Services</b>               |                          |                         |                     |                      |                                |                      |
| 6609 - Variance Minor Amendment                             | 19,000.00                | 19,000.00               | 9,504.00            | 21,109.00            | 21,109.00                      | -2,109.00            |
| 6613 - Tentative Parcel Map                                 | 0.00                     | 0.00                    | 0.00                | 6,041.00             | 6,041.00                       | -6,041.00            |
| 6623 - Planning Plan Check Fee                              | 111,000.00               | 111,000.00              | 9,668.75            | 72,755.00            | 72,755.00                      | 38,245.00            |
| 6627 - Other Planning Fees                                  | 3,000.00                 | 3,000.00                | 0.00                | 1,764.00             | 1,764.00                       | 1,236.00             |
| 6631 - Building Plan Check Fee                              | 648,000.00               | 648,000.00              | 50,542.28           | 374,925.74           | 374,925.74                     | 273,074.26           |
| 6633 - Permit Issuance Fee                                  | 37,000.00                | 37,000.00               | 3,475.00            | 24,765.00            | 24,765.00                      | 12,235.00            |

1. General Fund Revenue - Budget vs. Actual

For Fiscal: 2023-2024 Period Ending: 12/31/2023

| RevenueObject  | Original<br>Total Budget | Current<br>Total Budget | MTD Activity        | YTD Activity         | YTD Activity +<br>Encumbrances | Budget<br>Remaining  |
|--|--------------------------|-------------------------|---------------------|----------------------|--------------------------------|----------------------|
| 6635 - Other Building Fees                           | 1,000.00                 | 1,000.00                | 150.00              | 750.00               | 750.00                         | 250.00               |
| 6639 - Addressing Fee                                | 5,000.00                 | 5,000.00                | 0.00                | 4,068.00             | 4,068.00                       | 932.00               |
| 6641 - Grading Inspection                            | 278,000.00               | 278,000.00              | 28,105.00           | 131,878.56           | 131,878.56                     | 146,121.44           |
| 6655 - Other Engineering Fees                        | 153,000.00               | 155,525.00              | 19,937.68           | 71,607.05            | 71,607.05                      | 83,917.95            |
| 6659 - Solid Waste Exemption Fee                     | 2,000.00                 | 2,000.00                | 0.00                | 1,247.00             | 1,247.00                       | 753.00               |
| 6683 - Art In Public Places Fees                     | 7,000.00                 | 7,000.00                | 0.00                | 0.00                 | 0.00                           | 7,000.00             |
| 6685 - Reimbursed Expenses                           | 83,000.00                | 83,000.00               | 6,079.26            | 177,538.08           | 177,538.08                     | -94,538.08           |
| 6687 - Legal Reimbursements - Development            | 74,000.00                | 74,000.00               | 290.00              | 20,365.00            | 20,365.00                      | 53,635.00            |
| 6688 - Legal Reimbursements - Other                  | 116,000.00               | 116,000.00              | 0.00                | 26,438.50            | 26,438.50                      | 89,561.50            |
| 6689 - Police Services Reimbursements                | 120,000.00               | 120,000.00              | 1,181.65            | 103,598.45           | 103,598.45                     | 16,401.55            |
| 6691 - Recreation Classes                            | 134,000.00               | 134,000.00              | 10,593.29           | 110,489.78           | 110,489.78                     | 23,510.22            |
| 6692 - Planning Reimbursements                       | 28,000.00                | 62,059.00               | 3,774.00            | 39,806.75            | 39,806.75                      | 22,252.25            |
| 6693 - Activities & Trips                            | 23,000.00                | 23,000.00               | -40.48              | 22,906.43            | 22,906.43                      | 93.57                |
| 6697 - Photocopies                                   | 0.00                     | 0.00                    | 0.00                | 96.00                | 96.00                          | -96.00               |
| 6699 - Other P/b/e                                   | 23,000.00                | 23,000.00               | 2,502.38            | 13,502.29            | 13,502.29                      | 9,497.71             |
| <b>RevenueType: 60 - Charges For Services Total:</b> | <b>1,865,000.00</b>      | <b>1,901,584.00</b>     | <b>145,762.81</b>   | <b>1,225,651.63</b>  | <b>1,225,651.63</b>            | <b>675,932.37</b>    |
| <b>RevenueType: 70 - Other</b>                       |                          |                         |                     |                      |                                |                      |
| 6701 - Planning Appeal Fee                           | 1,000.00                 | 1,000.00                | 0.00                | 0.00                 | 0.00                           | 1,000.00             |
| 6703 - Miscellaneous Revenues                        | 21,000.00                | 21,000.00               | 300.00              | 7,721.09             | 7,721.09                       | 13,278.91            |
| 6707 - User Fee Income Solid Waste                   | 62,000.00                | 62,000.00               | 0.00                | 0.00                 | 0.00                           | 62,000.00            |
| <b>RevenueType: 70 - Other Total:</b>                | <b>84,000.00</b>         | <b>84,000.00</b>        | <b>300.00</b>       | <b>7,721.09</b>      | <b>7,721.09</b>                | <b>76,278.91</b>     |
| <b>Fund: 01 - GENERAL Total:</b>                     | <b>46,482,000.00</b>     | <b>46,633,900.59</b>    | <b>6,077,258.20</b> | <b>22,439,017.52</b> | <b>22,439,017.52</b>           | <b>24,194,883.07</b> |
| <b>Total Surplus (Deficit):</b>                      | <b>46,482,000.00</b>     | <b>46,633,900.59</b>    | <b>6,077,258.20</b> | <b>22,439,017.52</b> | <b>22,439,017.52</b>           |                      |

1. General Fund Revenue - Budget vs. Actual

For Fiscal: 2023-2024 Period Ending: 12/31/2023

**Fund Summary**

| Fund                            | Original<br>Total Budget | Current<br>Total Budget | MTD Activity        | YTD Activity         | YTD Activity +<br>Encumbrances | Budget<br>Remaining |
|---------------------------------|--------------------------|-------------------------|---------------------|----------------------|--------------------------------|---------------------|
| 01 - GENERAL                    | 46,482,000.00            | 46,633,900.59           | 6,077,258.20        | 22,439,017.52        | 22,439,017.52                  | 24,194,883.07       |
| <b>Total Surplus (Deficit):</b> | <b>46,482,000.00</b>     | <b>46,633,900.59</b>    | <b>6,077,258.20</b> | <b>22,439,017.52</b> | <b>22,439,017.52</b>           |                     |



## 2. General Fund Expenditures - Budget vs. Actual Group Summary

For Fiscal: 2023-2024 Period Ending: 12/31/2023

| ExpenseObject  | Original<br>Total Budget | Current<br>Total Budget | MTD Activity        | YTD Activity         | YTD Activity +<br>Encumbrances | Budget<br>Remaining |
|--|--------------------------|-------------------------|---------------------|----------------------|--------------------------------|---------------------|
| <b>Fund: 01 - GENERAL</b>                                |                          |                         |                     |                      |                                |                     |
| <b>ExpenseType: 10 - Personnel</b>                       |                          |                         |                     |                      |                                |                     |
| 1010 - Salaries  | 7,614,400.00             | 7,669,900.00            | 566,236.94          | 3,402,958.20         | 3,402,958.20                   | 4,266,941.80        |
| 1030 - Hourly  | 318,200.00               | 318,200.00              | 22,744.24           | 150,170.35           | 150,170.35                     | 168,029.65          |
| 1050 - Overtime  | 91,500.00                | 91,500.00               | 3,520.22            | 39,997.66            | 39,997.66                      | 51,502.34           |
| 1070 - Stipends  | 9,000.00                 | 9,000.00                | 692.30              | 3,911.50             | 3,911.50                       | 5,088.50            |
| 1100 - Benefits  | 1,167,800.00             | 1,177,000.00            | 83,345.97           | 521,096.79           | 521,096.79                     | 655,903.21          |
| 1120 - Retirement Benefits                               | 1,387,300.00             | 1,394,200.00            | 59,440.05           | 774,800.06           | 774,800.06                     | 619,399.94          |
| 1140 - Medi-tax 1.45%                                    | 119,000.00               | 119,800.00              | 8,802.46            | 53,464.12            | 53,464.12                      | 66,335.88           |
| 1200 - Outside Assistance                                | 0.00                     | 35,000.00               | 11,655.59           | 11,655.59            | 11,655.59                      | 23,344.41           |
| <b>ExpenseType: 10 - Personnel Total:</b>                | <b>10,707,200.00</b>     | <b>10,814,600.00</b>    | <b>756,437.77</b>   | <b>4,958,054.27</b>  | <b>4,958,054.27</b>            | <b>5,856,545.73</b> |
| <b>ExpenseType: 20 - Materials &amp; Services</b>        |                          |                         |                     |                      |                                |                     |
| 2010 - Communications                                    | 256,900.00               | 276,900.00              | 16,925.60           | 89,920.20            | 210,756.74                     | 66,143.26           |
| 2030 - Equipment Maintenance                             | 533,500.00               | 644,900.00              | 52,123.87           | 274,092.59           | 514,767.05                     | 130,132.95          |
| 2040 - Copier Usage                                      | 20,600.00                | 20,600.00               | 0.00                | 4,769.27             | 4,769.27                       | 15,830.73           |
| 2050 - Vehicle Maintenance                               | 97,000.00                | 97,000.00               | 6,816.44            | 36,597.90            | 82,609.54                      | 14,390.46           |
| 2070 - Office Supplies                                   | 86,600.00                | 86,600.00               | 5,944.51            | 23,212.08            | 41,622.28                      | 44,977.72           |
| 2090 - Memberships & Dues                                | 75,500.00                | 75,500.00               | 14,786.88           | 39,085.19            | 39,085.19                      | 36,414.81           |
| 2110 - Operating Supplies                                | 688,000.00               | 696,397.32              | 33,309.57           | 285,813.08           | 396,352.23                     | 300,045.09          |
| 2130 - Books & Subscriptions                             | 51,100.00                | 51,100.00               | 3,248.44            | 16,389.25            | 16,389.25                      | 34,710.75           |
| 2150 - Training  | 114,500.00               | 155,890.00              | 2,500.00            | 35,255.78            | 68,505.78                      | 87,384.22           |
| 2170 - Postage   | 15,000.00                | 15,000.00               | 2,474.02            | 9,672.33             | 15,066.00                      | -66.00              |
| 2190 - Facil & Equip Lease/Rent                          | 118,000.00               | 118,000.00              | 9,429.01            | 34,152.68            | 98,000.00                      | 20,000.00           |
| 2210 - Utilities   | 1,536,200.00             | 1,536,200.00            | 130,411.06          | 674,884.54           | 1,395,222.14                   | 140,977.86          |
| 2230 - Professional Services                             | 3,443,100.00             | 5,363,909.11            | 160,652.66          | 1,685,186.54         | 4,506,043.59                   | 857,865.52          |
| 2240 - Reimbursable Costs                                | 10,000.00                | 74,080.59               | 0.00                | 31,678.25            | 54,813.28                      | 19,267.31           |
| 2250 - Advertising                                       | 46,000.00                | 61,000.00               | 1,393.27            | 7,862.48             | 44,669.94                      | 16,330.06           |
| 2270 - Travel, Conf. & Meetings                          | 136,000.00               | 158,000.00              | 8,779.97            | 58,258.13            | 58,258.13                      | 99,741.87           |
| 2290 - Auto Allowance                                    | 77,800.00                | 77,800.00               | 5,374.15            | 35,421.34            | 35,421.34                      | 42,378.66           |
| 2310 - City Attorney                                     | 1,366,800.00             | 1,366,800.00            | 111,251.98          | 654,740.58           | 1,595,583.23                   | -228,783.23         |
| 2330 - Police Services                                   | 14,720,000.00            | 14,720,000.00           | 1,136,015.67        | 6,831,306.37         | 12,481,626.14                  | 2,238,373.86        |
| 2340 - Parking Lot Leases                                | 54,000.00                | 54,000.00               | 4,006.24            | 23,998.89            | 48,057.00                      | 5,943.00            |
| 2350 - Street Maintenance                                | 1,725,000.00             | 1,725,000.00            | 19,690.03           | 297,092.47           | 1,601,159.72                   | 123,840.28          |
| 2410 - Community Activities                              | 812,300.00               | 902,300.00              | 6,851.31            | 393,479.38           | 404,089.53                     | 498,210.47          |
| 2430 - Recreation Programs                               | 160,000.00               | 160,000.00              | 15,118.86           | 48,656.86            | 50,757.10                      | 109,242.90          |
| 2450 - Landscape Maintenance                             | 735,000.00               | 817,170.00              | 59,738.83           | 329,823.75           | 636,160.00                     | 181,010.00          |
| 2470 - Tree Maintenance                                  | 795,000.00               | 795,000.00              | 15,402.75           | 306,054.58           | 722,718.00                     | 72,282.00           |
| 2490 - Street Sweeping                                   | 15,500.00                | 15,500.00               | 0.00                | 240.00               | 500.00                         | 15,000.00           |
| 2510 - Storm Drains                                      | 1,084,500.00             | 1,084,500.00            | 34,088.55           | 268,172.56           | 971,445.40                     | 113,054.60          |
| 2530 - Safety Lighting                                   | 337,500.00               | 337,500.00              | 1,402.77            | 87,576.17            | 256,952.16                     | 80,547.84           |
| 2550 - Park Maintenance                                  | 1,490,000.00             | 1,537,487.60            | 122,380.45          | 609,567.26           | 1,255,396.72                   | 282,090.88          |
| 2590 - Data Technology                                   | 561,500.00               | 703,672.02              | 28,948.56           | 220,225.06           | 540,738.48                     | 162,933.54          |
| 2600 - Marketing   | 127,800.00               | 127,800.00              | 815.00              | 63,547.12            | 63,547.12                      | 64,252.88           |
| 2999 - Operations Contingency                            | 250,000.00               | 155,800.00              | 0.00                | 0.00                 | 0.00                           | 155,800.00          |
| <b>ExpenseType: 20 - Materials &amp; Services Total:</b> | <b>31,540,700.00</b>     | <b>34,011,406.64</b>    | <b>2,009,880.45</b> | <b>13,476,732.68</b> | <b>28,211,082.35</b>           | <b>5,800,324.29</b> |
| <b>ExpenseType: 30 - Capital Outlay</b>                  |                          |                         |                     |                      |                                |                     |
| 3010 - Furniture & Equipment                             | 0.00                     | 16,500.00               | 0.00                | 3,298.50             | 19,680.09                      | -3,180.09           |
| 3050 - Park Structures & Improvemnts                     | 0.00                     | 16,500.00               | 0.00                | 16,500.00            | 16,500.00                      | 0.00                |
| <b>ExpenseType: 30 - Capital Outlay Total:</b>           | <b>0.00</b>              | <b>33,000.00</b>        | <b>0.00</b>         | <b>19,798.50</b>     | <b>36,180.09</b>               | <b>-3,180.09</b>    |
| <b>ExpenseType: 40 - Insurance</b>                       |                          |                         |                     |                      |                                |                     |
| 4010 - Liability Insur Premiums                          | 571,500.00               | 571,500.00              | 21,029.59           | 585,683.13           | 585,683.13                     | -14,183.13          |
| 4030 - Property Insurance Premiums                       | 159,000.00               | 159,000.00              | 0.00                | 158,771.00           | 158,771.00                     | 229.00              |

**2. General Fund Expenditures - Budget vs. Actual**

**For Fiscal: 2023-2024 Period Ending: 12/31/2023**

| <b>ExpenseObject</b>                                    | <b>Original<br/>Total Budget</b> | <b>Current<br/>Total Budget</b> | <b>MTD Activity</b>  | <b>YTD Activity</b>   | <b>YTD Activity +<br/>Encumbrances</b> | <b>Budget<br/>Remaining</b> |
|---|----------------------------------|---------------------------------|----------------------|-----------------------|--|-----------------------------|
| 4050 - Employee Bond Premiums                           | 1,300.00                         | 1,300.00                        | 0.00                 | 0.00                  | 0.00                                   | 1,300.00                    |
| 4110 - Workers' Compensation                            | 123,500.00                       | 123,500.00                      | 0.00                 | 123,420.00            | 123,420.00                             | 80.00                       |
| 4210 - Unemployment Benefits                            | 1,500.00                         | 1,500.00                        | 0.00                 | 0.00                  | 0.00                                   | 1,500.00                    |
| <b>ExpenseType: 40 - Insurance Total:</b>               | <b>856,800.00</b>                | <b>856,800.00</b>               | <b>21,029.59</b>     | <b>867,874.13</b>     | <b>867,874.13</b>                      | <b>-11,074.13</b>           |
| <b>ExpenseType: 90 - Operating Transfers Out</b>        |                                  |                                 |                      |                       |  |                             |
| 9010 - Tsfs Out - To Facil Imp Fund                     | 500,000.00                       | 1,500,000.00                    | 0.00                 | 1,500,000.00          | 1,500,000.00                           | 0.00                        |
| 9050 - Tsfs Out - To Cap Impv Fund                      | 2,550,000.00                     | 5,024,268.00                    | 2,550,000.00         | 5,024,268.00          | 5,024,268.00                           | 0.00                        |
| 9060 - Tsfs Out - To Coastal Transit Fund               | 235,000.00                       | 235,000.00                      | 0.00                 | 235,000.00            | 235,000.00                             | 0.00                        |
| <b>ExpenseType: 90 - Operating Transfers Out Total:</b> | <b>3,285,000.00</b>              | <b>6,759,268.00</b>             | <b>2,550,000.00</b>  | <b>6,759,268.00</b>   | <b>6,759,268.00</b>                    | <b>0.00</b>                 |
| <b>Fund: 01 - GENERAL Total:</b>                        | <b>46,389,700.00</b>             | <b>52,475,074.64</b>            | <b>5,337,347.81</b>  | <b>26,081,727.58</b>  | <b>40,832,458.84</b>                   | <b>11,642,615.80</b>        |
| <b>Total Surplus (Deficit):</b>                         | <b>-46,389,700.00</b>            | <b>-52,475,074.64</b>           | <b>-5,337,347.81</b> | <b>-26,081,727.58</b> | <b>-40,832,458.84</b>                  |                             |

2. General Fund Expenditures - Budget vs. Actual

For Fiscal: 2023-2024 Period Ending: 12/31/2023

**Fund Summary**

| Fund                            | Original<br>Total Budget | Current<br>Total Budget | MTD Activity         | YTD Activity          | YTD Activity +<br>Encumbrances | Budget<br>Remaining |
|---------------------------------|--------------------------|-------------------------|----------------------|-----------------------|--------------------------------|---------------------|
| 01 - GENERAL                    | -46,389,700.00           | -52,475,074.64          | -5,337,347.81        | -26,081,727.58        | -40,832,458.84                 | -11,642,615.80      |
| <b>Total Surplus (Deficit):</b> | <b>-46,389,700.00</b>    | <b>-52,475,074.64</b>   | <b>-5,337,347.81</b> | <b>-26,081,727.58</b> | <b>-40,832,458.84</b>          |                     |



City of Dana Point, CA

### 3. BALANCE SHEET

#### Account Summary

As Of 12/31/2023

| Account                             | Name  | Balance                     |
|-------------------------------------|---|-----------------------------|
| <b>Fund: 01 - GENERAL</b>           |   |                             |
| <b>Assets</b>                       |   |                             |
| <a href="#">01-1011</a>             | Claim on Cash   | 20,122,167.21               |
| <a href="#">01-1020</a>             | Petty Cash  | 13,500.00                   |
| <a href="#">01-1030</a>             | Section 115 Trust (Restricted)                                  | 4,262,616.98                |
| <a href="#">01-1050</a>             | Taxes Receivable - Current                                      | 1,122,724.22                |
| <a href="#">01-1350</a>             | Interest Rec On Investments                                     | 99.45                       |
| <a href="#">01-1450</a>             | Prepaid Items   | 187,648.66                  |
| <a href="#">01-1500</a>             | Investments - Adjust To Fmv                                     | -935,387.96                 |
| <a href="#">01-1530</a>             | Prem/disc - U.s. Gov't Secur                                    | -967,080.55                 |
|                                     | <b>Total Assets:</b>  | <b>23,806,288.01</b>        |
|                                     |   | <b><u>23,806,288.01</u></b> |
| <b>Liability</b>                    |   |                             |
| <a href="#">01-2020</a>             | Accounts Payable  | 328,831.74                  |
| <a href="#">01-2021</a>             | Accounts Payable Pending  | 106,842.25                  |
| <a href="#">01-2151</a>             | Tenant Security Deposits  | 1,900.00                    |
| <a href="#">01-2290</a>             | Unearned Revenue  | 27,451.42                   |
|                                     | <b>Total Liability:</b>   | <b>465,025.41</b>           |
| <b>Equity</b>                       |   |                             |
| <a href="#">01-2470</a>             | Fund Balance Desig. for Art in Public Place                     | 12,445.88                   |
| <a href="#">01-2480</a>             | Fund Bal Restricted for Section 115 Trust                       | 4,262,616.98                |
| <a href="#">01-2500</a>             | Investments - Adjust To Fmv                                     | -935,387.96                 |
| <a href="#">01-2550</a>             | Fund Balance Desig. for Special Purpose                         | 4,235,970.00                |
| <a href="#">01-2560</a>             | Economic Stability Reserve                                      | 5,113,020.00                |
| <a href="#">01-2570</a>             | Extreme Event Reserve   | 4,183,380.00                |
| <a href="#">01-9920</a>             | Fund Balance - Undesignated                                     | 10,111,927.76               |
|                                     | <b>Total Beginning Equity:</b>                                  | <b>26,983,972.66</b>        |
| Total Revenue                       |   | 22,439,017.52               |
| Total Expense                       |   | 26,081,727.58               |
| <b>Revenues Over/Under Expenses</b> |   | <b>-3,642,710.06</b>        |
|                                     | <b>Total Equity and Current Surplus (Deficit):</b>              | <b>23,341,262.60</b>        |
|                                     | <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> | <b><u>23,806,288.01</u></b> |

**3. BALANCE SHEET**

**As Of 12/31/2023**

| Account                             | Name  | Balance                    |
|-------------------------------------|---|----------------------------|
| <b>Fund: 02 - GASOLINE TAX</b>      |   |                            |
| <b>Assets</b>                       |   |                            |
| <a href="#">02-1011</a>             | Claim on Cash   | 1,634,517.96               |
| <a href="#">02-1500</a>             | Investments - Adjust To Fmv                                     | -47,154.04                 |
|                                     | <b>Total Assets:</b>  | <b>1,587,363.92</b>        |
|                                     |   | <u><u>1,587,363.92</u></u> |
| <b>Liability</b>                    |   |                            |
|                                     | <b>Total Liability:</b>   | <b>0.00</b>                |
| <b>Equity</b>                       |   |                            |
| <a href="#">02-2500</a>             | Investments - Adjust To Fmv                                     | -47,154.04                 |
| <a href="#">02-9920</a>             | Fund Balance  | 1,222,038.08               |
|                                     | <b>Total Beginning Equity:</b>                                  | <b>1,174,884.04</b>        |
| Total Revenue                       |   | 412,479.88                 |
| Total Expense                       |   | 0.00                       |
| <b>Revenues Over/Under Expenses</b> |   | <u><u>412,479.88</u></u>   |
|                                     | <b>Total Equity and Current Surplus (Deficit):</b>              | <b>1,587,363.92</b>        |
|                                     | <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> | <u><u>1,587,363.92</u></u> |

**3. BALANCE SHEET**

**As Of 12/31/2023**

| Account                             | Name  | Balance                           |
|-------------------------------------|---|-----------------------------------|
| <b>Fund: 04 - MEASURE M FUND</b>    |   |                                   |
| <b>Assets</b>                       |   |                                   |
| <a href="#">04-1011</a>             | Claim on Cash   | 1,562,282.81                      |
| <a href="#">04-1500</a>             | Investments - Adjust To Fmv                                     | -47,808.44                        |
|                                     | <b>Total Assets:</b>  | <b>1,514,474.37</b>               |
|                                     |   | <u><u>1,514,474.37</u></u>        |
| <b>Liability</b>                    |   |                                   |
|                                     | <b>Total Liability:</b>   | <b>0.00</b>                       |
| <b>Equity</b>                       |   |                                   |
| <a href="#">04-2480</a>             | Fund Balance Restricted for SMP                                 | 211,099.33                        |
| <a href="#">04-2500</a>             | Investments - Adjust To Fmv                                     | -47,808.44                        |
| <a href="#">04-9920</a>             | Fund Balance  | 1,079,157.74                      |
|                                     | <b>Total Beginning Equity:</b>                                  | <b>1,242,448.63</b>               |
| Total Revenue                       |   | 301,819.71                        |
| Total Expense                       |   | 29,793.97                         |
| <b>Revenues Over/Under Expenses</b> |   | <b>272,025.74</b>                 |
|                                     | <b>Total Equity and Current Surplus (Deficit):</b>              | <b>1,514,474.37</b>               |
|                                     | <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> | <b><u><u>1,514,474.37</u></u></b> |

## 3. BALANCE SHEET

| Account                                  | Name  | Balance           |                          |
|--|---|-------------------|--------------------------|
| <b>Fund: 05 - AB2766 - CLEAN AIR ACT</b> |   |                   |                          |
| <b>Assets</b>                            |   |                   |                          |
| <a href="#">05-1011</a>                  | Claim on Cash   | 467,584.10        |                          |
| <a href="#">05-1500</a>                  | Investments - Adjust To Fmv                                     | -19,204.20        |                          |
|  | <b>Total Assets:</b>  | <b>448,379.90</b> | <b><u>448,379.90</u></b> |
| <b>Liability</b>                         |   |                   |                          |
|  | <b>Total Liability:</b>   | <b>0.00</b>       |                          |
| <b>Equity</b>                            |   |                   |                          |
| <a href="#">05-2500</a>                  | Investments - Adjust To Fmv                                     | -19,204.20        |                          |
| <a href="#">05-9920</a>                  | Fund Balance  | 467,584.10        |                          |
|  | <b>Total Beginning Equity:</b>                                  | <b>448,379.90</b> |                          |
| Total Revenue                            |   | 0.00              |                          |
| Total Expense                            |   | 0.00              |                          |
| <b>Revenues Over/Under Expenses</b>      |   | <b>0.00</b>       |                          |
|  | <b>Total Equity and Current Surplus (Deficit):</b>              | <b>448,379.90</b> |                          |
|  | <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> |                   | <b><u>448,379.90</u></b> |

## 3. BALANCE SHEET

| Account                             | Name  | Balance           |                          |
|-------------------------------------|---|-------------------|--------------------------|
| <b>Fund: 06 - COASTAL TRANSIT</b>   |   |                   |                          |
| <b>Assets</b>                       |   |                   |                          |
| <a href="#">06-1011</a>             | Claim on Cash   | 373,278.06        |                          |
| <a href="#">06-1500</a>             | Investments - Adjust To Fmv                                     | -23,322.52        |                          |
|                                     | <b>Total Assets:</b>  | <b>349,955.54</b> | <b><u>349,955.54</u></b> |
| <b>Liability</b>                    |   |                   |                          |
|                                     | <b>Total Liability:</b>   | <b>0.00</b>       |                          |
| <b>Equity</b>                       |   |                   |                          |
| <a href="#">06-2500</a>             | Investments - Adjust To Fmv                                     | -23,322.52        |                          |
| <a href="#">06-9920</a>             | Fund Balance  | 305,329.36        |                          |
|                                     | <b>Total Beginning Equity:</b>                                  | <b>282,006.84</b> |                          |
| Total Revenue                       |   | 658,908.87        |                          |
| Total Expense                       |   | 590,960.17        |                          |
| <b>Revenues Over/Under Expenses</b> |   | <b>67,948.70</b>  |                          |
|                                     | <b>Total Equity and Current Surplus (Deficit):</b>              | <b>349,955.54</b> |                          |
|                                     | <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> |                   | <b><u>349,955.54</u></b> |

## 3. BALANCE SHEET

As Of 12/31/2023

| Account                             | Name  | Balance                  |
|-------------------------------------|---|--------------------------|
| <b>Fund: 07 - TBID</b>              |   |                          |
| <b>Assets</b>                       |   |                          |
| <a href="#">07-1011</a>             | Claim on Cash   | 615,216.53               |
| <a href="#">07-1200</a>             | Accounts Receivable   | 137,669.00               |
| <a href="#">07-1500</a>             | Investments - Adjust To Fmv                                     | -19,737.03               |
|                                     | <b>Total Assets:</b>  | <b>733,148.50</b>        |
|                                     |   | <b><u>733,148.50</u></b> |
| <b>Liability</b>                    |   |                          |
|                                     | <b>Total Liability:</b>   | <b>0.00</b>              |
| <b>Equity</b>                       |   |                          |
| <a href="#">07-2500</a>             | Investments - Adjust To Fmv                                     | -19,737.03               |
| <a href="#">07-9920</a>             | Fund Balance  | 480,561.53               |
|                                     | <b>Total Beginning Equity:</b>                                  | <b>460,824.50</b>        |
| Total Revenue                       |   | 946,137.00               |
| Total Expense                       |   | 673,813.00               |
| <b>Revenues Over/Under Expenses</b> |   | <b>272,324.00</b>        |
|                                     | <b>Total Equity and Current Surplus (Deficit):</b>              | <b>733,148.50</b>        |
|                                     | <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> | <b><u>733,148.50</u></b> |

## 3. BALANCE SHEET

As Of 12/31/2023

| Account                                      | Name  | Balance             |                            |
|--|---|---------------------|----------------------------|
| <b>Fund: 08 - ROAD MAINTENANCE AND REHAB</b> |   |                     |                            |
| <b>Assets</b>                                |   |                     |                            |
| <a href="#">08-1011</a>                      | Claim on Cash   | 1,201,164.03        |                            |
| <a href="#">08-1500</a>                      | Investments - Adjust To Fmv                                     | -32,696.04          |                            |
|  | <b>Total Assets:</b>  | <b>1,168,467.99</b> | <b><u>1,168,467.99</u></b> |
| <b>Liability</b>                             |   |                     |                            |
|  | <b>Total Liability:</b>   | <b>0.00</b>         |                            |
| <b>Equity</b>                                |   |                     |                            |
| <a href="#">08-2500</a>                      | Investments - Adjust To Fmv                                     | -32,696.04          |                            |
| <a href="#">08-9920</a>                      | Fund Balance  | 925,759.26          |                            |
|  | <b>Total Beginning Equity:</b>                                  | <b>893,063.22</b>   |                            |
| Total Revenue                                |   | 275,404.77          |                            |
| Total Expense                                |   | 0.00                |                            |
| <b>Revenues Over/Under Expenses</b>          |   | <b>275,404.77</b>   |                            |
|  | <b>Total Equity and Current Surplus (Deficit):</b>              | <b>1,168,467.99</b> |                            |
|  | <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> |                     | <b><u>1,168,467.99</u></b> |

## 3. BALANCE SHEET

As Of 12/31/2023

| Account                                    | Name  | Balance                  |
|--|---|--------------------------|
| <b>Fund: 09 - HEADLANDS HABITAT (ESHA)</b> |   |                          |
| <b>Assets</b>                              |   |                          |
| <a href="#">09-1011</a>                    | Claim on Cash   | 324,275.37               |
| <a href="#">09-1391</a>                    | Beneficial Interest Receivable                                  | 437,530.00               |
| <a href="#">09-1500</a>                    | Investments - Adjust To Fmv                                     | -13,318.56               |
|  | <b>Total Assets:</b>  | <b>748,486.81</b>        |
|  |   | <b><u>748,486.81</u></b> |
| <b>Liability</b>                           |   |                          |
| <a href="#">09-2391</a>                    | Deferred Inflow of Resources                                    | 437,530.00               |
|  | <b>Total Liability:</b>   | <b>437,530.00</b>        |
| <b>Equity</b>                              |   |                          |
| <a href="#">09-2500</a>                    | Investments - Adjust To Fmv                                     | -13,318.56               |
| <a href="#">09-9920</a>                    | Fund Balance  | 324,275.37               |
|  | <b>Total Beginning Equity:</b>                                  | <b>310,956.81</b>        |
| Total Revenue                              |   | 0.00                     |
| Total Expense                              |   | 0.00                     |
| <b>Revenues Over/Under Expenses</b>        |   | <b>0.00</b>              |
|  | <b>Total Equity and Current Surplus (Deficit):</b>              | <b>310,956.81</b>        |
|  | <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> | <b><u>748,486.81</u></b> |

## 3. BALANCE SHEET

| Account                                | Name  | Balance                     |
|--|---|-----------------------------|
| <b>Fund: 11 - CAPITAL IMPROVEMENTS</b> |   |                             |
| <b>Assets</b>                          |   |                             |
| <a href="#">11-1011</a>                | Claim on Cash   | 24,872,741.98               |
|  | <b>Total Assets:</b>  | <b>24,872,741.98</b>        |
|  |   | <b><u>24,872,741.98</u></b> |
| <b>Liability</b>                       |   |                             |
|  | <b>Total Liability:</b>   | <b>0.00</b>                 |
| <b>Equity</b>                          |   |                             |
| <a href="#">11-2440</a>                | Fund Bal Reserved for Doheny Village Imp                        | 323,131.67                  |
| <a href="#">11-2580</a>                | Community Investment Reserve                                    | 15,555,578.03               |
| <a href="#">11-9920</a>                | Fund Balance - Undesignated                                     | 4,611,519.61                |
|  | <b>Total Beginning Equity:</b>                                  | <b>20,490,229.31</b>        |
| Total Revenue                          |   | 5,209,268.03                |
| Total Expense                          |   | 826,755.36                  |
| <b>Revenues Over/Under Expenses</b>    |   | <b>4,382,512.67</b>         |
|  | <b>Total Equity and Current Surplus (Deficit):</b>              | <b>24,872,741.98</b>        |
|  | <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> | <b><u>24,872,741.98</u></b> |

## 3. BALANCE SHEET

| Account                                       | Name  | Balance             |                            |
|---|---|---------------------|----------------------------|
| <b>Fund: 12 - FACILITIES IMPROVEMENT FUND</b> |   |                     |                            |
| <b>Assets</b>                                 |   |                     |                            |
| <a href="#">12-1011</a>                       | Claim on Cash   | 2,929,265.99        |                            |
| <a href="#">12-1200</a>                       | Accounts Receivable   | 20,824.00           |                            |
|   | <b>Total Assets:</b>  | <b>2,950,089.99</b> | <b><u>2,950,089.99</u></b> |
| <b>Liability</b>                              |   |                     |                            |
| <a href="#">12-2391</a>                       | Deferred Inflow of Resources                                    | 20,824.00           |                            |
|   | <b>Total Liability:</b>   | <b>20,824.00</b>    |                            |
| <b>Equity</b>                                 |   |                     |                            |
| <a href="#">12-2480</a>                       | Fund Balance Restricted for PEG Fees                            | 515,804.56          |                            |
| <a href="#">12-9920</a>                       | Fund Balance  | 1,240,016.51        |                            |
|   | <b>Total Beginning Equity:</b>                                  | <b>1,755,821.07</b> |                            |
| Total Revenue                                 |   | 1,526,575.11        |                            |
| Total Expense                                 |   | 353,130.19          |                            |
| <b>Revenues Over/Under Expenses</b>           |   | <b>1,173,444.92</b> |                            |
|   | <b>Total Equity and Current Surplus (Deficit):</b>              | <b>2,929,265.99</b> |                            |
|   | <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> |                     | <b><u>2,950,089.99</u></b> |

## 3. BALANCE SHEET

| Account                             | Name  | Balance       |                      |
|-------------------------------------|---|---------------|----------------------|
| <b>Fund: 21 - PARK DEVELOPMENT</b>  |   |               |                      |
| <b>Assets</b>                       |   |               |                      |
| <a href="#">21-1011</a>             | Claim on Cash   | 861.95        |                      |
| <a href="#">21-1500</a>             | Investments - Adjust To Fmv                                     | -35.38        |                      |
|                                     | <b>Total Assets:</b>  | <b>826.57</b> | <b><u>826.57</u></b> |
| <b>Liability</b>                    |   |               |                      |
|                                     | <b>Total Liability:</b>   | <b>0.00</b>   |                      |
| <b>Equity</b>                       |   |               |                      |
| <a href="#">21-2500</a>             | Investments - Adjust To Fmv                                     | -35.38        |                      |
| <a href="#">21-9920</a>             | Fund Balance  | 861.95        |                      |
|                                     | <b>Total Beginning Equity:</b>                                  | <b>826.57</b> |                      |
| Total Revenue                       |   | 0.00          |                      |
| Total Expense                       |   | 0.00          |                      |
| <b>Revenues Over/Under Expenses</b> |   | <b>0.00</b>   |                      |
|                                     | <b>Total Equity and Current Surplus (Deficit):</b>              | <b>826.57</b> |                      |
|                                     | <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> |               | <b><u>826.57</u></b> |

## 3. BALANCE SHEET

| Account   | Name  | Balance           |                          |
|---|---|-------------------|--------------------------|
| <b>Fund: 25 - SUPP LAW ENFORCEMENT SERVICES</b> |   |                   |                          |
| <b>Assets</b>                                   |   |                   |                          |
| <a href="#">25-1011</a>                         | Claim on Cash   | 153,531.37        |                          |
| <a href="#">25-1500</a>                         | Investments - Adjust To Fmv                                     | -5,682.92         |                          |
|   | <b>Total Assets:</b>  | <b>147,848.45</b> | <b><u>147,848.45</u></b> |
| <b>Liability</b>                                |   |                   |                          |
|   | <b>Total Liability:</b>   | <b>0.00</b>       |                          |
| <b>Equity</b>                                   |   |                   |                          |
| <a href="#">25-2500</a>                         | Investments - Adjust To Fmv                                     | -5,682.92         |                          |
| <a href="#">25-9920</a>                         | Fund Balance  | 123,528.28        |                          |
|   | <b>Total Beginning Equity:</b>                                  | <b>117,845.36</b> |                          |
| Total Revenue                                   |   | 150,245.86        |                          |
| Total Expense                                   |   | 120,242.77        |                          |
| <b>Revenues Over/Under Expenses</b>             |   | <b>30,003.09</b>  |                          |
|   | <b>Total Equity and Current Surplus (Deficit):</b>              | <b>147,848.45</b> |                          |
|   | <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> |                   | <b><u>147,848.45</u></b> |

## 3. BALANCE SHEET

| Account                                  | Name  | Balance           |                          |
|--|---|-------------------|--------------------------|
| <b>Fund: 27 - CFD 2006-1 MAINTENANCE</b> |   |                   |                          |
| <b>Assets</b>                            |   |                   |                          |
| <a href="#">27-1011</a>                  | Claim on Cash   | 815,656.03        |                          |
| <a href="#">27-1500</a>                  | Investments - Adjust To Fmv                                     | -29,121.87        |                          |
|  | <b>Total Assets:</b>  | <b>786,534.16</b> | <b><u>786,534.16</u></b> |
| <b>Liability</b>                         |   |                   |                          |
|  | <b>Total Liability:</b>   | <b>0.00</b>       |                          |
| <b>Equity</b>                            |   |                   |                          |
| <a href="#">27-2480</a>                  | Funicular Replacement Reserve                                   | 93,000.00         |                          |
| <a href="#">27-2500</a>                  | Investments - Adjust To Fmv                                     | -29,121.87        |                          |
| <a href="#">27-9920</a>                  | Fund Balance  | 574,494.76        |                          |
|  | <b>Total Beginning Equity:</b>                                  | <b>638,372.89</b> |                          |
| Total Revenue                            |   | 217,122.60        |                          |
| Total Expense                            |   | 68,961.33         |                          |
| <b>Revenues Over/Under Expenses</b>      |   | <b>148,161.27</b> |                          |
|  | <b>Total Equity and Current Surplus (Deficit):</b>              | <b>786,534.16</b> |                          |
|  | <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> |                   | <b><u>786,534.16</u></b> |

## 3. BALANCE SHEET

As Of 12/31/2023

| Account                        | Name  | Balance                     |
|--------------------------------|---|-----------------------------|
| <b>Fund: 31 - AGENCY TRUST</b> |   |                             |
| <b>Assets</b>                  |   |                             |
| <a href="#">31-1011</a>        | Claim on Cash   | 10,080,964.12               |
|                                | <b>Total Assets:</b>  | <b>10,080,964.12</b>        |
|                                |   | <b><u>10,080,964.12</u></b> |
| <b>Liability</b>               |   |                             |
| <a href="#">31-2150</a>        | CD 3rd Party Rev & Staff Time (refu                             | 298,299.90                  |
| <a href="#">31-2210</a>        | Deposits - San Joaquin Hills TCA                                | 8,649.00                    |
| <a href="#">31-2220</a>        | Deposits - Carits   | 10,390.00                   |
| <a href="#">31-2240</a>        | Deposits - Smip   | 2,069.22                    |
| <a href="#">31-2270</a>        | Deposits - Green Bldg Prog                                      | 708.00                      |
| <a href="#">31-2300</a>        | Trust Deposits  | 611,683.96                  |
| <a href="#">31-2310</a>        | P/b/e Planning Deposits   | 2,831.25                    |
| <a href="#">31-2320</a>        | Other Comm Dev Deposits   | 1,515,407.21                |
| <a href="#">31-2330</a>        | Other Gen Gov't Deposits  | 400.00                      |
| <a href="#">31-2380</a>        | Affordable Housing Program                                      | 646,821.55                  |
| <a href="#">31-2390</a>        | Building Permit Eng Deposits                                    | 450,040.03                  |
| <a href="#">31-2410</a>        | PW Refundable Cash Bonds  | 6,533,600.00                |
| <a href="#">31-2490</a>        | Deposits - ADA (CASp Certification and Tra                      | 64.00                       |
|                                | <b>Total Liability:</b>   | <b>10,080,964.12</b>        |
|                                | <b>Total Equity and Current Surplus (Deficit):</b>              | <b>0.00</b>                 |
|                                | <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> | <b><u>10,080,964.12</u></b> |

## 3. BALANCE SHEET

| Account                                    | Name  | Balance             |                            |
|--|---|---------------------|----------------------------|
| <b>Fund: 33 - CFD 2013 BONDHOLDER FUND</b> |   |                     |                            |
| <b>Assets</b>                              |   |                     |                            |
| <a href="#">33-1011</a>                    | Claim on Cash   | 642,016.73          |                            |
| <a href="#">33-1583</a>                    | Reserve 2020-1 (92057004)                                       | 2,661,100.60        |                            |
| <a href="#">33-1584</a>                    | Bond Payment 2020-1 (92057001)                                  | 62,148.63           |                            |
| <a href="#">33-1585</a>                    | Special Tax 2020-1 (92057000)                                   | 1,471,034.84        |                            |
| <a href="#">33-1660</a>                    | Admin. Expense Account (92057003)                               | 3.06                |                            |
|  | <b>Total Assets:</b>  | <b>4,836,303.86</b> | <b><u>4,836,303.86</u></b> |
| <b>Liability</b>                           |   |                     |                            |
| <a href="#">33-2090</a>                    | Due to Bondholders  | 4,836,303.86        |                            |
|  | <b>Total Liability:</b>   | <b>4,836,303.86</b> |                            |
| Total Revenue                              |   | 0.00                |                            |
| Total Expense                              |   | 0.00                |                            |
| <b>Revenues Over/Under Expenses</b>        |   | <b>0.00</b>         |                            |
|  | <b>Total Equity and Current Surplus (Deficit):</b>              | <b>0.00</b>         |                            |
|  | <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> |                     | <b><u>4,836,303.86</u></b> |



City of Dana Point, CA

# 4. CIP Projects - Budget vs. Actual Group Summary

For Fiscal: 2023-2024 Period Ending: 12/31/2023

| CIP  | Original<br>Total Budget | Current<br>Total Budget | MTD Activity      | YTD Activity       | YTD Activity +<br>Encumbrances | Budget<br>Remaining  |
|--|--------------------------|-------------------------|-------------------|--------------------|--------------------------------|----------------------|
| <b>Fund: 11 - CAPITAL IMPROVEMENTS</b>                       |                          |                         |                   |                    |                                |                      |
| 1291 - Capo Beach Connectivity Study Enhancements Proj       | 0.00                     | 40,388.00               | 0.00              | 0.00               | 6,540.00                       | 33,848.00            |
| 1329 - FY22 Road Resurfacing                                 | 0.00                     | 367,586.99              | 0.00              | 25,241.75          | 182,816.98                     | 184,770.01           |
| 1332 - FY22 Citywide Storm Drain Improvements Design         | 0.00                     | 183,536.30              | 0.00              | 49,923.75          | 182,696.30                     | 840.00               |
| 1337 - FY23 Road Resurfacing                                 | 0.00                     | 1,399,000.00            | 2,061.56          | 2,061.56           | 2,061.56                       | 1,396,938.44         |
| 1338 - FY23 Residential Slurry                               | 0.00                     | 2,254,407.51            | 4,738.75          | 12,520.25          | 957,003.66                     | 1,297,403.85         |
| 1340 - FY22 Doheny Village Connectivity Design/Improvements  | 0.00                     | 346,801.65              | 0.00              | 45,659.45          | 346,127.79                     | 673.86               |
| 1342 - FY23 Roadway Rehab & Repair Design Work               | 0.00                     | 148,370.00              | 0.00              | 57,770.00          | 148,370.00                     | 0.00                 |
| 1347 - Traffic Signal Synchronization Project-Project P      | 0.00                     | 325,000.00              | 0.00              | 0.00               | 10,000.00                      | 315,000.00           |
| 1349 - Lantern Bay Park Stairway Art Project                 | 0.00                     | 145,239.46              | 7,724.31          | 102,225.51         | 121,769.51                     | 23,469.95            |
| 1350 - Calle Portola Storm Drain Improvements                | 0.00                     | 746,049.00              | 0.00              | 410,420.32         | 718,825.71                     | 27,223.29            |
| 1351 - Stonehill Drive Improvements Project                  | 225,000.00               | 232,100.00              | 12,694.50         | 12,694.50          | 106,000.00                     | 126,100.00           |
| 1352 - FY24 Roadway Resurfacing-Overlay/Asphalt Repairs      | 3,600,000.00             | 3,600,000.00            | 0.00              | 0.00               | 0.00                           | 3,600,000.00         |
| 1353 - FY24 Residential Roadway Slurry Program               | 500,000.00               | 500,000.00              | 0.00              | 0.00               | 0.00                           | 500,000.00           |
| 1354 - Violet Lantern Storm Drain Improvements               | 350,000.00               | 350,000.00              | 0.00              | 0.00               | 0.00                           | 350,000.00           |
| 1355 - Del Prado Public Wi-Fi Design & Build                 | 200,000.00               | 200,000.00              | 0.00              | 0.00               | 64,070.00                      | 135,930.00           |
| 1356 - Doheny Park Road Median/Parkway Power Supply/Lighting | 200,000.00               | 200,000.00              | 0.00              | 0.00               | 0.00                           | 200,000.00           |
| 1357 - FY24 Citywide Storm Drain Repairs                     | 200,000.00               | 200,000.00              | 47,850.00         | 47,850.00          | 200,625.00                     | -625.00              |
| 1358 - Calle Real & Calle Portola Storm Drain Improvements   | 3,446,000.00             | 3,446,000.00            | 0.00              | 0.00               | 0.00                           | 3,446,000.00         |
| 1359 - FY24 Water Quality/Diversion Repairs & Maint          | 75,000.00                | 75,000.00               | 0.00              | 56,589.77          | 56,589.77                      | 18,410.23            |
| 1360 - FY24 Traffic Safety Repairs & Improvements            | 150,000.00               | 150,000.00              | 3,798.50          | 3,798.50           | 101,842.30                     | 48,157.70            |
| 1368 - Coast Hwy Complete Street Project                     | 0.00                     | 300,000.00              | 0.00              | 0.00               | 0.00                           | 300,000.00           |
| <b>Fund: 11 - CAPITAL IMPROVEMENTS Total:</b>                | <b>8,946,000.00</b>      | <b>15,209,478.91</b>    | <b>78,867.62</b>  | <b>826,755.36</b>  | <b>3,205,338.58</b>            | <b>12,004,140.33</b> |
| <b>Total Surplus (Deficit):</b>                              | <b>-8,946,000.00</b>     | <b>-15,209,478.91</b>   | <b>-78,867.62</b> | <b>-826,755.36</b> | <b>-3,205,338.58</b>           |                      |

**Fund Summary**

| <b>Fund</b>                     | <b>Original<br/>Total Budget</b> | <b>Current<br/>Total Budget</b> | <b>MTD Activity</b> | <b>YTD Activity</b> | <b>YTD Activity +<br/>Encumbrances</b> | <b>Budget<br/>Remaining</b> |
|---------------------------------|----------------------------------|---------------------------------|---------------------|---------------------|--|-----------------------------|
| 11 - CAPITAL IMPROVEMENTS       | -8,946,000.00                    | -15,209,478.91                  | -78,867.62          | -826,755.36         | -3,205,338.58                          | -12,004,140.33              |
| <b>Total Surplus (Deficit):</b> | <b>-8,946,000.00</b>             | <b>-15,209,478.91</b>           | <b>-78,867.62</b>   | <b>-826,755.36</b>  | <b>-3,205,338.58</b>                   |                             |

**5. FY24 Summary of Capital Improvement Project Statuses**  
As of December 31, 2023

| Project No. | Project Name   | FY24 Current Budget | PY Total Expenditures | FYTD Activity + Encumbrances | Budget Remaining |
|-------------|--|---------------------|-----------------------|------------------------------|------------------|
| 1291        | Capo Beach Connectivity Study Enhancements Proj.<br>Summary:<br>Design work is ongoing. The City is actively coordinating with Caltrans on this work effort. Design for the City's portion of work will continue into FY23/24. Additional funding for design is included in CIP#1340.  | 40,388.00           | 59,610.80             | 6,540.00                     | 33,848.00        |
| 1329        | FY22 Road Resurfacing<br>Summary:<br>Work is for the construction of FY22 Roadway Rehab & Repair Design Work (CIP#1334). Construction was substantially completed in November 2023. NOC will be taken to City Council in January 2024.   | 367,586.99          | 2,849,411.01          | 182,816.98                   | 184,770.01       |
| 1332        | FY22 Citywide Storm Drain Improvements Design<br>Summary:<br>Project is current and ongoing. Design for the storm drain on Violet Lantern was completed in November 2023, and will be constructed in conjunction with FY23 Roadway Resurfacing Project (CIP #1337). The Calle Real/Calle Portola Storm Drain design will be completed by Summer 2024   | 183,536.30          | 392,463.70            | 182,696.30                   | 840.00           |
| 1337        | FY23 Road Resurfacing<br>Summary:<br>Project is current and ongoing. This Project is for the construction of a portion of FY23 Roadway Rehab & Repair Design Work (CIP#1342), in conjunction with CIP#1354 and #1352. Project bid opening occurred on December 19, 2023 and the contract will be awarded at the January 16, 2024 City Council meeting.   | 1,399,000.00        |                       | 2,061.56                     | 1,396,938.44     |
| 1338        | FY23 Residential Slurry<br>Summary:<br>Project bid opening occurred on May 25, 2023 and the contract was awarded at the June 20, 2023 City Council meeting for the application of asphalt slurry seal and crack seal on various streets Citywide. Construction began in October 2023 and was completed in November 2023. NOC presented to City Council on December 5, 2023                             | 2,254,407.51        | 1,592.49              | 957,003.66                   | 1,297,403.85     |
| 1340        | FY22 Doheny Village Connectivity Design/Improvements<br>Summary:<br>Design work is ongoing (in conjunction with CIP#1291); The City is actively coordinating with Caltrans on this work effort. Design for the City's portion of work will continue into FY23/24.  | 346,801.65          | 393,198.35            | 346,127.79                   | 673.86           |
| 1342        | FY23 Roadway Rehab & Repair Design Work<br>Summary:<br>Design work is ongoing. Design for the street rehabilitation of portions of Violet Lantern is complete. Construction work is covered under CIP#1337. Design for the street rehabilitation of Valencia Place, and portions of Granada Drive, Calle Rosita, and Calle Almanza will be completed by Summer 2024.                                   | 148,370.00          | 129,190.00            | 148,370.00                   | -                |
| 1347        | Traffic Signal Synchronization Project - Project P<br>Summary:<br>Project is current and ongoing. Project design in progress.  | 325,000.00          | -                     | 10,000.00                    | 315,000.00       |
| 1349        | Lantern Bay Park Stairway Art Project<br>Summary:<br>Project is complete at this time.   | 145,239.46          | 322,760.54            | 121,769.51                   | 23,469.95        |
| 1350        | Calle Portola Storm Drain Improvements<br>Summary:<br>Project is for the construction of storm drain improvements on Calle Portola (from Calle Naranja to Calle Juanita) in conjunction with the construction of the FY22 Roadway Rehab & Repair Project (CIP#1329). This first phase of storm drain construction in this area is now complete. The NOC will be taken to City Council in January 2024. | 746,049.00          | 4,755.00              | 718,825.71                   | 27,223.29        |

**5. FY24 Summary of Capital Improvement Project Statuses**  
As of December 31, 2023

| Project No. | Project Name  | FY24 Current Budget | PY Total Expenditures | FYTD Activity + Encumbrances | Budget Remaining |
|-------------|---|---------------------|-----------------------|------------------------------|------------------|
| 1351        | Stonehill Drive Improvements Project<br>Summary:<br>On December 6, 2022, City Council approved the establishment of CIP#1351 (Stonehill Drive Improvement Project) to increase roadway capacity on Stonehill Drive between Del Obispo and the City border with San Juan Capistrano. The project will be partially funded through a mutual funding Agreement with the City of SJC. The City Council authorized the environmental review component of the Project in September 2023. Funding for construction of the project will be addressed at a future City Council meeting once the environmental review component is completed. | 232,100.00          | 27,900.00             | 106,000.00                   | 126,100.00       |
| 1352        | FY24 Roadway Resurfacing-Overlay/Asphalt Repairs<br>Summary:<br>Project is current and ongoing. Design for Asphalt Repairs is complete, and will be constructed in conjunction with CIP#1337. Design for roadway resurfacing-overlay anticipated to be completed by February 2025.  | 3,600,000.00        | -                     | -                            | 3,600,000.00     |
| 1353        | FY24 Residential Roadway Slurry Program<br>Summary:<br>Project is current and ongoing. Design completed in December 2023. Project bid opening will occur on January 30, 2024 and the contract will be awarded at the February 6, 2024 City Council meeting (in conjunction with CIP#1368).  | 500,000.00          | -                     | -                            | 500,000.00       |
| 1354        | FY24 Violet Lantern Storm Drain Improvements<br>Summary:<br>Project is current and ongoing. Design components are complete. Project bid opening occurred on December 19, 2023 and the contract will be awarded at the January 16, 2024 City Council meeting (in conjunction with CIP#1337 and #1352).   | 350,000.00          | -                     | -                            | 350,000.00       |
| 1355        | Del Prado Public Wi-Fi Design & Build<br>Summary:<br>Project is current and ongoing. Scheduled to be completed by Summer 2024.  | 200,000.00          | -                     | 64,070.00                    | 135,930.00       |
| 1356        | Doheny Park Road Median/Parkway Power Supply/Lighting<br>Summary:<br>Project is delayed due to construction cost.   | 200,000.00          | -                     | -                            | 200,000.00       |
| 1357        | FY24 Citywide Storm Drain Repairs<br>Summary:<br>Project is current and ongoing.  | 200,000.00          | -                     | 200,625.00                   | (625.00)         |
| 1358        | Calle Real & Calle Portola Storm Drain Improvements<br>Summary:<br>Project is current and ongoing with design completion in Summer 2024   | 3,446,000.00        | -                     | -                            | 3,446,000.00     |
| 1359        | FY24 Water Quality/Diversion Repairs & Maintenance<br>Summary:<br>Project is current and ongoing.   | 75,000.00           | -                     | 56,589.77                    | 18,410.23        |
| 1360        | FY24 Traffic Safety Repairs & Improvements<br>Summary:<br>Project is current and ongoing.   | 150,000.00          | -                     | 101,842.30                   | 48,157.70        |
| 1368        | Coast Highway Complete Street Project<br>Summary:<br>Project is current and ongoing. Design completed in December 2023. Project bid opening will occur on January 30, 2024 and the contract will be awarded at the February 6, 2024 City Council meeting (in conjunction with CIP#1353).  | 300,000.00          | -                     | -                            | 300,000.00       |

**15,209,478.91      4,180,881.89      3,205,338.58      12,004,140.33**

**FY24 Current Budget      PY Total Expenditures      FYTD Activity + Encumbrances      Budget Remaining**



City of Dana Point, CA

# 6. General Fund Expenditures by Function

## Group Summary

For Fiscal: 2023-2024 Period Ending: 12/31/2023

| ExpenseObject  | Original Total Budget | Current Total Budget | MTD Activity        | YTD Activity         | Budget Remaining    |
|--|-----------------------|----------------------|---------------------|----------------------|---------------------|
| <b>Fund: 01 - GENERAL</b>                                |                       |                      |                     |                      |                     |
| <b>Function: 10 - General Government</b>                 |                       |                      |                     |                      |                     |
| <b>ExpenseType: 10 - Personnel</b>                       |                       |                      |                     |                      |                     |
| 1010 - Salaries  | 2,233,800.00          | 2,289,300.00         | 138,886.18          | 969,903.61           | 1,319,396.39        |
| 1030 - Hourly  | 34,700.00             | 34,700.00            | 1,088.00            | 6,305.64             | 28,394.36           |
| 1050 - Overtime  | 16,500.00             | 16,500.00            | 0.00                | 5,910.64             | 10,589.36           |
| 1100 - Benefits  | 355,500.00            | 364,700.00           | 20,131.08           | 143,436.28           | 221,263.72          |
| 1120 - Retirement Benefits                               | 792,600.00            | 799,500.00           | 14,337.35           | 486,451.71           | 313,048.29          |
| 1140 - Medi-tax 1.45%                                    | 33,600.00             | 34,400.00            | 2,101.24            | 14,803.45            | 19,596.55           |
| <b>ExpenseType: 10 - Personnel Total:</b>                | <b>3,466,700.00</b>   | <b>3,539,100.00</b>  | <b>176,543.85</b>   | <b>1,626,811.33</b>  | <b>1,912,288.67</b> |
| <b>ExpenseType: 20 - Materials &amp; Services</b>        |                       |                      |                     |                      |                     |
| 2010 - Communications                                    | 197,700.00            | 217,700.00           | 13,544.66           | 70,458.05            | 147,241.95          |
| 2030 - Equipment Maintenance                             | 490,000.00            | 598,000.00           | 52,123.87           | 254,765.84           | 343,234.16          |
| 2040 - Copier Usage                                      | 6,500.00              | 6,500.00             | 0.00                | 1,139.35             | 5,360.65            |
| 2050 - Vehicle Maintenance                               | 97,000.00             | 97,000.00            | 6,816.44            | 36,597.90            | 60,402.10           |
| 2070 - Office Supplies                                   | 31,000.00             | 31,000.00            | 2,005.49            | 6,773.99             | 24,226.01           |
| 2090 - Memberships & Dues                                | 58,200.00             | 58,200.00            | 14,047.93           | 29,928.98            | 28,271.02           |
| 2110 - Operating Supplies                                | 188,500.00            | 181,500.00           | 9,655.01            | 51,173.55            | 130,326.45          |
| 2130 - Books & Subscriptions                             | 16,600.00             | 16,600.00            | 2,091.68            | 6,201.75             | 10,398.25           |
| 2150 - Training  | 89,800.00             | 131,190.00           | 2,500.00            | 28,125.82            | 103,064.18          |
| 2170 - Postage   | 15,000.00             | 15,000.00            | 2,474.02            | 9,672.33             | 5,327.67            |
| 2190 - Facil & Equip Lease/Rent                          | 98,000.00             | 98,000.00            | 9,429.01            | 34,152.68            | 63,847.32           |
| 2210 - Utilities   | 211,200.00            | 211,200.00           | 17,084.99           | 99,989.51            | 111,210.49          |
| 2230 - Professional Services                             | 899,600.00            | 907,100.00           | 51,632.03           | 376,752.97           | 530,347.03          |
| 2250 - Advertising                                       | 31,000.00             | 31,000.00            | 1,393.27            | 3,427.12             | 27,572.88           |
| 2270 - Travel, Conf. & Meetings                          | 78,000.00             | 93,000.00            | 2,105.69            | 30,618.31            | 62,381.69           |
| 2290 - Auto Allowance                                    | 31,500.00             | 31,500.00            | 2,246.69            | 14,676.74            | 16,823.26           |
| 2310 - City Attorney                                     | 1,366,800.00          | 1,366,800.00         | 111,251.98          | 654,740.58           | 712,059.42          |
| 2590 - Data Technology                                   | 561,500.00            | 703,672.02           | 28,948.56           | 220,225.06           | 483,446.96          |
| 2999 - Operations Contingency                            | 250,000.00            | 155,800.00           | 0.00                | 0.00                 | 155,800.00          |
| <b>ExpenseType: 20 - Materials &amp; Services Total:</b> | <b>4,717,900.00</b>   | <b>4,950,762.02</b>  | <b>329,351.32</b>   | <b>1,929,420.53</b>  | <b>3,021,341.49</b> |
| <b>ExpenseType: 30 - Capital Outlay</b>                  |                       |                      |                     |                      |                     |
| 3010 - Furniture & Equipment                             | 0.00                  | 16,500.00            | 0.00                | 3,298.50             | 13,201.50           |
| <b>ExpenseType: 30 - Capital Outlay Total:</b>           | <b>0.00</b>           | <b>16,500.00</b>     | <b>0.00</b>         | <b>3,298.50</b>      | <b>13,201.50</b>    |
| <b>ExpenseType: 40 - Insurance</b>                       |                       |                      |                     |                      |                     |
| 4010 - Liability Insur Premiums                          | 571,500.00            | 571,500.00           | 21,029.59           | 585,683.13           | -14,183.13          |
| 4030 - Property Insurance Premiums                       | 159,000.00            | 159,000.00           | 0.00                | 158,771.00           | 229.00              |
| 4050 - Employee Bond Premiums                            | 1,300.00              | 1,300.00             | 0.00                | 0.00                 | 1,300.00            |
| 4110 - Workers' Compensation                             | 123,500.00            | 123,500.00           | 0.00                | 123,420.00           | 80.00               |
| 4210 - Unemployment Benefits                             | 1,500.00              | 1,500.00             | 0.00                | 0.00                 | 1,500.00            |
| <b>ExpenseType: 40 - Insurance Total:</b>                | <b>856,800.00</b>     | <b>856,800.00</b>    | <b>21,029.59</b>    | <b>867,874.13</b>    | <b>-11,074.13</b>   |
| <b>ExpenseType: 90 - Operating Transfers Out</b>         |                       |                      |                     |                      |                     |
| 9010 - Tsfs Out - To Facil Imp Fund                      | 500,000.00            | 1,500,000.00         | 0.00                | 1,500,000.00         | 0.00                |
| 9050 - Tsfs Out - To Cap Impv Fund                       | 2,550,000.00          | 5,024,268.00         | 2,550,000.00        | 5,024,268.00         | 0.00                |
| 9060 - Tsfs Out - To Coastal Transit Fund                | 235,000.00            | 235,000.00           | 0.00                | 235,000.00           | 0.00                |
| <b>ExpenseType: 90 - Operating Transfers Out Total:</b>  | <b>3,285,000.00</b>   | <b>6,759,268.00</b>  | <b>2,550,000.00</b> | <b>6,759,268.00</b>  | <b>0.00</b>         |
| <b>Function: 10 - General Government Total:</b>          | <b>12,326,400.00</b>  | <b>16,122,430.02</b> | <b>3,076,924.76</b> | <b>11,186,672.49</b> | <b>4,935,757.53</b> |
| <b>Function: 20 - Public Safety</b>                      |                       |                      |                     |                      |                     |
| <b>ExpenseType: 10 - Personnel</b>                       |                       |                      |                     |                      |                     |
| 1030 - Hourly  | 39,000.00             | 39,000.00            | 2,279.78            | 15,012.16            | 23,987.84           |
| 1120 - Retirement Benefits                               | 3,000.00              | 3,000.00             | 170.98              | 1,169.57             | 1,830.43            |

6. General Fund Expenditures by Function

For Fiscal: 2023-2024 Period Ending: 12/31/2023

| ExpenseObject  | Original Total Budget | Current Total Budget | MTD Activity        | YTD Activity        | Budget Remaining    |
|--|-----------------------|----------------------|---------------------|---------------------|---------------------|
| 1140 - Medi-tax 1.45%                                    | 600.00                | 600.00               | 33.06               | 217.68              | 382.32              |
| <b>ExpenseType: 10 - Personnel Total:</b>                | <b>42,600.00</b>      | <b>42,600.00</b>     | <b>2,483.82</b>     | <b>16,399.41</b>    | <b>26,200.59</b>    |
| <b>ExpenseType: 20 - Materials &amp; Services</b>        |                       |                      |                     |                     |                     |
| 2010 - Communications                                    | 22,500.00             | 22,500.00            | 450.20              | 2,656.11            | 19,843.89           |
| 2030 - Equipment Maintenance                             | 43,500.00             | 43,500.00            | 0.00                | 15,850.76           | 27,649.24           |
| 2040 - Copier Usage                                      | 500.00                | 500.00               | 0.00                | 113.36              | 386.64              |
| 2070 - Office Supplies                                   | 8,000.00              | 8,000.00             | 163.77              | 3,478.73            | 4,521.27            |
| 2090 - Memberships & Dues                                | 1,000.00              | 1,000.00             | 200.00              | 290.00              | 710.00              |
| 2110 - Operating Supplies                                | 107,500.00            | 100,500.00           | 9,880.16            | 28,653.84           | 71,846.16           |
| 2150 - Training  | 4,500.00              | 4,500.00             | 0.00                | 969.97              | 3,530.03            |
| 2230 - Professional Services                             | 480,000.00            | 685,526.03           | 15,411.20           | 245,206.11          | 440,319.92          |
| 2270 - Travel, Conf. & Meetings                          | 20,500.00             | 27,500.00            | 1,150.00            | 11,679.78           | 15,820.22           |
| 2290 - Auto Allowance                                    | 7,000.00              | 7,000.00             | 507.70              | 3,173.13            | 3,826.87            |
| 2330 - Police Services                                   | 14,720,000.00         | 14,720,000.00        | 1,136,015.67        | 6,831,306.37        | 7,888,693.63        |
| <b>ExpenseType: 20 - Materials &amp; Services Total:</b> | <b>15,415,000.00</b>  | <b>15,620,526.03</b> | <b>1,163,778.70</b> | <b>7,143,378.16</b> | <b>8,477,147.87</b> |
| <b>Function: 20 - Public Safety Total:</b>               | <b>15,457,600.00</b>  | <b>15,663,126.03</b> | <b>1,166,262.52</b> | <b>7,159,777.57</b> | <b>8,503,348.46</b> |
| <b>Function: 40 - Community Development</b>              |                       |                      |                     |                     |                     |
| <b>ExpenseType: 10 - Personnel</b>                       |                       |                      |                     |                     |                     |
| 1010 - Salaries  | 2,746,700.00          | 2,746,700.00         | 206,424.58          | 1,188,919.38        | 1,557,780.62        |
| 1030 - Hourly  | 53,100.00             | 53,100.00            | 4,461.39            | 22,761.48           | 30,338.52           |
| 1050 - Overtime  | 32,500.00             | 32,500.00            | 1,239.90            | 13,218.73           | 19,281.27           |
| 1070 - Stipends  | 9,000.00              | 9,000.00             | 692.30              | 3,911.50            | 5,088.50            |
| 1100 - Benefits  | 422,300.00            | 422,300.00           | 32,284.30           | 195,660.74          | 226,639.26          |
| 1120 - Retirement Benefits                               | 288,700.00            | 288,700.00           | 21,062.52           | 135,446.60          | 153,253.40          |
| 1140 - Medi-tax 1.45%                                    | 41,700.00             | 41,700.00            | 3,070.22            | 17,712.39           | 23,987.61           |
| 1200 - Outside Assistance                                | 0.00                  | 35,000.00            | 11,655.59           | 11,655.59           | 23,344.41           |
| <b>ExpenseType: 10 - Personnel Total:</b>                | <b>3,594,000.00</b>   | <b>3,629,000.00</b>  | <b>280,890.80</b>   | <b>1,589,286.41</b> | <b>2,039,713.59</b> |
| <b>ExpenseType: 20 - Materials &amp; Services</b>        |                       |                      |                     |                     |                     |
| 2010 - Communications                                    | 15,700.00             | 15,700.00            | 1,331.33            | 7,777.27            | 7,922.73            |
| 2030 - Equipment Maintenance                             | 0.00                  | 3,400.00             | 0.00                | 3,475.99            | -75.99              |
| 2040 - Copier Usage                                      | 6,500.00              | 6,500.00             | 0.00                | 1,509.76            | 4,990.24            |
| 2070 - Office Supplies                                   | 28,500.00             | 28,500.00            | 980.65              | 3,310.96            | 25,189.04           |
| 2090 - Memberships & Dues                                | 9,000.00              | 9,000.00             | 160.00              | 5,227.50            | 3,772.50            |
| 2110 - Operating Supplies                                | 171,000.00            | 184,397.32           | 1,837.53            | 121,831.31          | 62,566.01           |
| 2130 - Books & Subscriptions                             | 34,500.00             | 34,500.00            | 1,156.76            | 10,187.50           | 24,312.50           |
| 2150 - Training  | 12,700.00             | 12,700.00            | 0.00                | 3,994.00            | 8,706.00            |
| 2190 - Facil & Equip Lease/Rent                          | 5,000.00              | 5,000.00             | 0.00                | 0.00                | 5,000.00            |
| 2230 - Professional Services                             | 701,500.00            | 2,378,083.08         | 29,726.35           | 589,364.86          | 1,788,718.22        |
| 2240 - Reimbursable Costs                                | 0.00                  | 34,059.00            | 0.00                | 31,678.25           | 2,380.75            |
| 2250 - Advertising                                       | 1,200.00              | 16,200.00            | 0.00                | 4,038.84            | 12,161.16           |
| 2270 - Travel, Conf. & Meetings                          | 24,000.00             | 24,000.00            | 4,009.48            | 13,487.89           | 10,512.11           |
| 2290 - Auto Allowance                                    | 21,800.00             | 21,800.00            | 1,500.28            | 10,612.29           | 11,187.71           |
| 2340 - Parking Lot Leases                                | 54,000.00             | 54,000.00            | 4,006.24            | 23,998.89           | 30,001.11           |
| 2600 - Marketing   | 127,800.00            | 127,800.00           | 815.00              | 63,547.12           | 64,252.88           |
| <b>ExpenseType: 20 - Materials &amp; Services Total:</b> | <b>1,213,200.00</b>   | <b>2,955,639.40</b>  | <b>45,523.62</b>    | <b>894,042.43</b>   | <b>2,061,596.97</b> |
| <b>Function: 40 - Community Development Total:</b>       | <b>4,807,200.00</b>   | <b>6,584,639.40</b>  | <b>326,414.42</b>   | <b>2,483,328.84</b> | <b>4,101,310.56</b> |
| <b>Function: 50 - Community Services</b>                 |                       |                      |                     |                     |                     |
| <b>ExpenseType: 10 - Personnel</b>                       |                       |                      |                     |                     |                     |
| 1010 - Salaries  | 757,800.00            | 757,800.00           | 62,851.60           | 347,802.17          | 409,997.83          |
| 1030 - Hourly  | 156,000.00            | 156,000.00           | 13,221.95           | 95,986.74           | 60,013.26           |
| 1050 - Overtime  | 32,500.00             | 32,500.00            | 1,067.67            | 7,285.66            | 25,214.34           |
| 1100 - Benefits  | 126,200.00            | 126,200.00           | 12,026.04           | 66,420.05           | 59,779.95           |
| 1120 - Retirement Benefits                               | 93,000.00             | 93,000.00            | 7,466.64            | 48,224.00           | 44,776.00           |
| 1140 - Medi-tax 1.45%                                    | 15,000.00             | 15,000.00            | 1,173.80            | 6,826.08            | 8,173.92            |
| <b>ExpenseType: 10 - Personnel Total:</b>                | <b>1,180,500.00</b>   | <b>1,180,500.00</b>  | <b>97,807.70</b>    | <b>572,544.70</b>   | <b>607,955.30</b>   |
| <b>ExpenseType: 20 - Materials &amp; Services</b>        |                       |                      |                     |                     |                     |
| 2010 - Communications                                    | 5,400.00              | 5,400.00             | 456.30              | 2,552.73            | 2,847.27            |

6. General Fund Expenditures by Function

For Fiscal: 2023-2024 Period Ending: 12/31/2023

| ExpenseObject  | Original<br>Total Budget | Current<br>Total Budget | MTD Activity         | YTD Activity          | Budget<br>Remaining  |
|--|--------------------------|-------------------------|----------------------|-----------------------|----------------------|
| 2040 - Copier Usage                                      | 3,600.00                 | 3,600.00                | 0.00                 | 1,063.02              | 2,536.98             |
| 2070 - Office Supplies                                   | 6,500.00                 | 6,500.00                | 987.78               | 3,985.65              | 2,514.35             |
| 2090 - Memberships & Dues                                | 3,000.00                 | 3,000.00                | 90.00                | 1,784.81              | 1,215.19             |
| 2110 - Operating Supplies                                | 151,000.00               | 163,000.00              | 5,858.78             | 61,317.73             | 101,682.27           |
| 2150 - Training  | 3,500.00                 | 3,500.00                | 0.00                 | 2,040.99              | 1,459.01             |
| 2190 - Facil & Equip Lease/Rent                          | 15,000.00                | 15,000.00               | 0.00                 | 0.00                  | 15,000.00            |
| 2210 - Utilities   | 898,000.00               | 898,000.00              | 76,989.07            | 394,418.88            | 503,581.12           |
| 2230 - Professional Services                             | 335,500.00               | 335,500.00              | 41,473.12            | 172,998.36            | 162,501.64           |
| 2250 - Advertising                                       | 13,800.00                | 13,800.00               | 0.00                 | 396.52                | 13,403.48            |
| 2270 - Travel, Conf. & Meetings                          | 9,500.00                 | 9,500.00                | 0.00                 | 0.00                  | 9,500.00             |
| 2290 - Auto Allowance                                    | 8,300.00                 | 8,300.00                | 323.06               | 2,279.55              | 6,020.45             |
| 2410 - Community Activities                              | 812,300.00               | 902,300.00              | 6,851.31             | 393,479.38            | 508,820.62           |
| 2430 - Recreation Programs                               | 160,000.00               | 160,000.00              | 15,118.86            | 48,656.86             | 111,343.14           |
| 2450 - Landscape Maintenance                             | 735,000.00               | 817,170.00              | 59,738.83            | 329,823.75            | 487,346.25           |
| 2470 - Tree Maintenance                                  | 795,000.00               | 795,000.00              | 15,402.75            | 306,054.58            | 488,945.42           |
| 2550 - Park Maintenance                                  | 1,490,000.00             | 1,537,487.60            | 122,380.45           | 609,567.26            | 927,920.34           |
| <b>ExpenseType: 20 - Materials &amp; Services Total:</b> | <b>5,445,400.00</b>      | <b>5,677,057.60</b>     | <b>345,670.31</b>    | <b>2,330,420.07</b>   | <b>3,346,637.53</b>  |
| <b>ExpenseType: 30 - Capital Outlay</b>                  |                          |                         |                      |                       |                      |
| 3050 - Park Structures & Improvemnts                     | 0.00                     | 16,500.00               | 0.00                 | 16,500.00             | 0.00                 |
| <b>ExpenseType: 30 - Capital Outlay Total:</b>           | <b>0.00</b>              | <b>16,500.00</b>        | <b>0.00</b>          | <b>16,500.00</b>      | <b>0.00</b>          |
| <b>Function: 50 - Community Services Total:</b>          | <b>6,625,900.00</b>      | <b>6,874,057.60</b>     | <b>443,478.01</b>    | <b>2,919,464.77</b>   | <b>3,954,592.83</b>  |
| <b>Function: 60 - Public Works</b>                       |                          |                         |                      |                       |                      |
| <b>ExpenseType: 10 - Personnel</b>                       |                          |                         |                      |                       |                      |
| 1010 - Salaries  | 1,876,100.00             | 1,876,100.00            | 158,074.58           | 896,333.04            | 979,766.96           |
| 1030 - Hourly  | 35,400.00                | 35,400.00               | 1,693.12             | 10,104.33             | 25,295.67            |
| 1050 - Overtime  | 10,000.00                | 10,000.00               | 1,212.65             | 13,582.63             | -3,582.63            |
| 1100 - Benefits  | 263,800.00               | 263,800.00              | 18,904.55            | 115,579.72            | 148,220.28           |
| 1120 - Retirement Benefits                               | 210,000.00               | 210,000.00              | 16,402.56            | 103,508.18            | 106,491.82           |
| 1140 - Medi-tax 1.45%                                    | 28,100.00                | 28,100.00               | 2,424.14             | 13,904.52             | 14,195.48            |
| <b>ExpenseType: 10 - Personnel Total:</b>                | <b>2,423,400.00</b>      | <b>2,423,400.00</b>     | <b>198,711.60</b>    | <b>1,153,012.42</b>   | <b>1,270,387.58</b>  |
| <b>ExpenseType: 20 - Materials &amp; Services</b>        |                          |                         |                      |                       |                      |
| 2010 - Communications                                    | 15,600.00                | 15,600.00               | 1,143.11             | 6,476.04              | 9,123.96             |
| 2040 - Copier Usage                                      | 3,500.00                 | 3,500.00                | 0.00                 | 943.78                | 2,556.22             |
| 2070 - Office Supplies                                   | 12,600.00                | 12,600.00               | 1,806.82             | 5,662.75              | 6,937.25             |
| 2090 - Memberships & Dues                                | 4,300.00                 | 4,300.00                | 288.95               | 1,853.90              | 2,446.10             |
| 2110 - Operating Supplies                                | 70,000.00                | 67,000.00               | 6,078.09             | 22,836.65             | 44,163.35            |
| 2150 - Training  | 4,000.00                 | 4,000.00                | 0.00                 | 125.00                | 3,875.00             |
| 2210 - Utilities   | 427,000.00               | 427,000.00              | 36,337.00            | 180,476.15            | 246,523.85           |
| 2230 - Professional Services                             | 1,026,500.00             | 1,057,700.00            | 22,409.96            | 300,864.24            | 756,835.76           |
| 2240 - Reimbursable Costs                                | 10,000.00                | 40,021.59               | 0.00                 | 0.00                  | 40,021.59            |
| 2270 - Travel, Conf. & Meetings                          | 4,000.00                 | 4,000.00                | 1,514.80             | 2,472.15              | 1,527.85             |
| 2290 - Auto Allowance                                    | 9,200.00                 | 9,200.00                | 796.42               | 4,679.63              | 4,520.37             |
| 2350 - Street Maintenance                                | 1,725,000.00             | 1,725,000.00            | 19,690.03            | 297,092.47            | 1,427,907.53         |
| 2490 - Street Sweeping                                   | 15,500.00                | 15,500.00               | 0.00                 | 240.00                | 15,260.00            |
| 2510 - Storm Drains                                      | 1,084,500.00             | 1,084,500.00            | 34,088.55            | 268,172.56            | 816,327.44           |
| 2530 - Safety Lighting                                   | 337,500.00               | 337,500.00              | 1,402.77             | 87,576.17             | 249,923.83           |
| <b>ExpenseType: 20 - Materials &amp; Services Total:</b> | <b>4,749,200.00</b>      | <b>4,807,421.59</b>     | <b>125,556.50</b>    | <b>1,179,471.49</b>   | <b>3,627,950.10</b>  |
| <b>Function: 60 - Public Works Total:</b>                | <b>7,172,600.00</b>      | <b>7,230,821.59</b>     | <b>324,268.10</b>    | <b>2,332,483.91</b>   | <b>4,898,337.68</b>  |
| <b>Fund: 01 - GENERAL Total:</b>                         | <b>46,389,700.00</b>     | <b>52,475,074.64</b>    | <b>5,337,347.81</b>  | <b>26,081,727.58</b>  | <b>26,393,347.06</b> |
| <b>Total Surplus (Deficit):</b>                          | <b>-46,389,700.00</b>    | <b>-52,475,074.64</b>   | <b>-5,337,347.81</b> | <b>-26,081,727.58</b> |                      |

6. General Fund Expenditures by Function

For Fiscal: 2023-2024 Period Ending: 12/31/2023

**Fund Summary**

| Fund                            | Original<br>Total Budget | Current<br>Total Budget | MTD Activity         | YTD Activity          | Budget<br>Remaining |
|---------------------------------|--------------------------|-------------------------|----------------------|-----------------------|---------------------|
| 01 - GENERAL                    | -46,389,700.00           | -52,475,074.64          | -5,337,347.81        | -26,081,727.58        | -26,393,347.06      |
| <b>Total Surplus (Deficit):</b> | <b>-46,389,700.00</b>    | <b>-52,475,074.64</b>   | <b>-5,337,347.81</b> | <b>-26,081,727.58</b> |                     |



City of Dana Point, CA

## 7. FYTD Revenues - December 2023 vs 2022 Group Summary

For the Period Ending 12/31/2023

| RevenueObjec...  | 2022-2023<br>Dec. Activity | 2023-2024<br>Dec. Activity | Dec. Variance<br>Favorable /<br>(Unfavorable) | Variance %    | 2022-2023<br>YTD Activity | 2023-2024<br>YTD Activity | YTD Variance<br>Favorable /<br>(Unfavorable) | Variance %    |
|--|----------------------------|----------------------------|---|---------------|---------------------------|---------------------------|--|---------------|
| <b>Fund: 01 - GENERAL</b>                              |                            |                            |   |               |                           |                           |  |               |
| <b>RevenueType: 10 - Taxes &amp; Franchises</b>        |                            |                            |   |               |                           |                           |  |               |
| 6101 - Sec & Unsec Property Taxes                      | 4,225,476.44               | 3,726,687.03               | -498,789.41                                   | -11.80%       | 5,783,048.42              | 6,109,224.16              | 326,175.74                                   | 5.64%         |
| 6103 - Property Transfer Tax                           | 23,164.59                  | 53,382.44                  | 30,217.85                                     | 130.45%       | 245,181.04                | 276,868.71                | 31,687.67                                    | 12.92%        |
| 6105 - Franchise Fees                                  | 0.00                       | 0.00                       | 0.00  | 0.00%         | 305,398.42                | 263,381.75                | -42,016.67                                   | -13.76%       |
| 6107 - Homeowners Property Tax Relie                   | 6,865.67                   | 6,591.94                   | -273.73                                       | -3.99%        | 6,865.67                  | 6,591.94                  | -273.73                                      | -3.99%        |
| 6109 - Transient Occupancy Tax                         | 1,094,935.80               | 1,122,610.02               | 27,674.22                                     | 2.53%         | 9,013,132.34              | 9,161,205.17              | 148,072.83                                   | 1.64%         |
| 6110 - Short Term Rental TOT                           | 3,480.66                   | 660.17                     | -2,820.49                                     | -81.03%       | 280,969.09                | 221,389.86                | -59,579.23                                   | -21.20%       |
| 6111 - Sales & Use Tax                                 | 537,914.66                 | 497,523.81                 | -40,390.85                                    | -7.51%        | 2,556,583.40              | 2,481,942.44              | -74,640.96                                   | -2.92%        |
| <b>RevenueType 10 - Taxes &amp; Franchises Total:</b>  | <b>5,891,837.82</b>        | <b>5,407,455.41</b>        | <b>-484,382.41</b>                            | <b>-8.22%</b> | <b>18,191,178.38</b>      | <b>18,520,604.03</b>      | <b>329,425.65</b>                            | <b>1.81%</b>  |
| <b>RevenueType: 20 - Licenses &amp; Permits</b>        |                            |                            |   |               |                           |                           |  |               |
| 6201 - Site Development Permit                         | 4,245.00                   | 11,040.00                  | 6,795.00                                      | 160.07%       | 120,283.00                | 55,973.50                 | -64,309.50                                   | -53.47%       |
| 6203 - Coastal Development Permit                      | 4,628.00                   | 16,428.00                  | 11,800.00                                     | 254.97%       | 56,456.00                 | 77,430.00                 | 20,974.00                                    | 37.15%        |
| 6205 - Conditional Use Permit                          | 5,202.00                   | 0.00                       | -5,202.00                                     | -100.00%      | 36,648.00                 | 27,995.00                 | -8,653.00                                    | -23.61%       |
| 6207 - Other Planning Permits                          | 11,552.00                  | 11,289.00                  | -263.00                                       | -2.28%        | 49,163.00                 | 12,221.77                 | -36,941.23                                   | -75.14%       |
| 6209 - Building Permits                                | 34,657.64                  | 42,244.67                  | 7,587.03                                      | 21.89%        | 573,806.36                | 391,167.64                | -182,638.72                                  | -31.83%       |
| 6211 - Plumbing Permits                                | 4,168.00                   | 4,114.00                   | -54.00  | -1.30%        | 27,844.60                 | 70,100.00                 | 42,255.40                                    | 151.75%       |
| 6215 - Electrical Permits                              | 11,402.30                  | 9,206.50                   | -2,195.80                                     | -19.26%       | 85,218.98                 | 67,677.20                 | -17,541.78                                   | -20.58%       |
| 6217 - Mechanical Permits                              | 2,543.00                   | 1,067.00                   | -1,476.00                                     | -58.04%       | 11,555.00                 | 8,310.00                  | -3,245.00                                    | -28.08%       |
| 6218 - Short Term Rental Permits                       | 750.00                     | 6,825.00                   | 6,075.00                                      | 810.00%       | 4,650.00                  | 130,255.00                | 125,605.00                                   | 2,701.18%     |
| 6219 - Other Building Permits                          | 0.00                       | 0.00                       | 0.00  | 0.00%         | 307.69                    | 190.34                    | -117.35                                      | -38.14%       |
| 6221 - Transportation Permits                          | 0.00                       | 0.00                       | 0.00  | 0.00%         | 0.00                      | 90.00                     | 90.00  | 0.00%         |
| 6223 - Encroachment Permits                            | 2,668.00                   | 1,253.00                   | -1,415.00                                     | -53.04%       | 19,883.00                 | 27,193.00                 | 7,310.00                                     | 36.77%        |
| 6225 - Grading Permit Plan Check                       | 56,387.61                  | 84,118.27                  | 27,730.66                                     | 49.18%        | 246,929.65                | 328,154.73                | 81,225.08                                    | 32.89%        |
| 6226 - Licenses & Permits                              | 341.57                     | 0.00                       | -341.57                                       | -100.00%      | 7,881.66                  | 293.60                    | -7,588.06                                    | -96.27%       |
| 6227 - Other Engineering Permits                       | 4,375.00                   | 3,675.00                   | -700.00                                       | -16.00%       | 39,025.00                 | 41,125.00                 | 2,100.00                                     | 5.38%         |
| 6228 - CASp Certification and Training Fees            | 0.00                       | 0.00                       | 0.00  | 0.00%         | 90.00                     | 39.60                     | -50.40                                       | -56.00%       |
| <b>RevenueType 20 - Licenses &amp; Permits Total:</b>  | <b>142,920.12</b>          | <b>191,260.44</b>          | <b>48,340.32</b>                              | <b>33.82%</b> | <b>1,279,741.94</b>       | <b>1,238,216.38</b>       | <b>-41,525.56</b>                            | <b>-3.24%</b> |
| <b>RevenueType: 30 - Fines &amp; Forfeitures</b>       |                            |                            |   |               |                           |                           |  |               |
| 6301 - Vehicle Code Fines                              | 18,009.80                  | 31,065.33                  | 13,055.53                                     | 72.49%        | 98,171.44                 | 147,039.38                | 48,867.94                                    | 49.78%        |
| 6303 - Penalties, Int. & Restitution                   | 47,971.80                  | 59,424.50                  | 11,452.70                                     | 23.87%        | 85,417.48                 | 133,012.92                | 47,595.44                                    | 55.72%        |
| <b>RevenueType 30 - Fines &amp; Forfeitures Total:</b> | <b>65,981.60</b>           | <b>90,489.83</b>           | <b>24,508.23</b>                              | <b>37.14%</b> | <b>183,588.92</b>         | <b>280,052.30</b>         | <b>96,463.38</b>                             | <b>52.54%</b> |
| <b>RevenueType: 40 - Use Of Money &amp; Property</b>   |                            |                            |   |               |                           |                           |  |               |
| 6401 - Rental Of Property                              | 4,978.46                   | 3,532.47                   | -1,445.99                                     | -29.04%       | 42,345.05                 | 33,578.01                 | -8,767.04                                    | -20.70%       |
| 6403 - Investment Income                               | 0.00                       | 236,457.24                 | 236,457.24                                    | 0.00%         | 211,725.79                | 785,471.45                | 573,745.66                                   | 270.99%       |

7. FYTD Revenues - December 2023 vs 2022

For the Period Ending 12/31/2023

| RevenueObjec...  | 2022-2023           | 2023-2024           | Dec. Variance             | Variance %       | 2022-2023            | 2023-2024            | YTD Variance              | Variance %     |
|--|---------------------|---------------------|---------------------------|------------------|----------------------|----------------------|---------------------------|----------------|
|  | Dec. Activity       | Dec. Activity       | Favorable / (Unfavorable) |                  | YTD Activity         | YTD Activity         | Favorable / (Unfavorable) |                |
| 6405 - City Plaza Rental Revenue                           | 2,000.00            | 2,000.00            | 0.00                      | 0.00%            | 14,000.00            | 14,000.00            | 0.00                      | 0.00%          |
| <b>RevenueType 40 - Use Of Money &amp; Property Total:</b> | <b>6,978.46</b>     | <b>241,989.71</b>   | <b>235,011.25</b>         | <b>3,367.67%</b> | <b>268,070.84</b>    | <b>833,049.46</b>    | <b>564,978.62</b>         | <b>210.76%</b> |
| <b>RevenueType: 50 - Intergovernmental</b>                 |                     |                     |                           |                  |                      |                      |                           |                |
| 6515 - Nuclear Power Program                               | 165,813.82          | 0.00                | -165,813.82               | -100.00%         | 165,813.82           | 176,757.53           | 10,943.71                 | 6.60%          |
| 6521 - Intergovernmental Cost Reimb                        | 71,290.21           | 0.00                | -71,290.21                | -100.00%         | 118,672.94           | 156,965.10           | 38,292.16                 | 32.27%         |
| 6523 - State Grants  | 41,324.00           | 0.00                | -41,324.00                | -100.00%         | 41,324.00            | 0.00                 | -41,324.00                | -100.00%       |
| <b>RevenueType 50 - Intergovernmental Total:</b>           | <b>278,428.03</b>   | <b>0.00</b>         | <b>-278,428.03</b>        | <b>-100.00%</b>  | <b>325,810.76</b>    | <b>333,722.63</b>    | <b>7,911.87</b>           | <b>2.43%</b>   |
| <b>RevenueType: 60 - Charges For Services</b>              |                     |                     |                           |                  |                      |                      |                           |                |
| 6609 - Variance Minor Amendment                            | 0.00                | 9,504.00            | 9,504.00                  | 0.00%            | 13,706.00            | 21,109.00            | 7,403.00                  | 54.01%         |
| 6613 - Tentative Parcel Map                                | 0.00                | 0.00                | 0.00                      | 0.00%            | 0.00                 | 6,041.00             | 6,041.00                  | 0.00%          |
| 6621 - Concept Approval                                    | 0.00                | 0.00                | 0.00                      | 0.00%            | 300.00               | 0.00                 | -300.00                   | -100.00%       |
| 6623 - Planning Plan Check Fee                             | 8,160.38            | 9,668.75            | 1,508.37                  | 18.48%           | 75,617.79            | 72,755.00            | -2,862.79                 | -3.79%         |
| 6627 - Other Planning Fees                                 | 1,274.00            | 0.00                | -1,274.00                 | -100.00%         | 1,613.00             | 1,764.00             | 151.00                    | 9.36%          |
| 6631 - Building Plan Check Fee                             | 87,820.86           | 50,542.28           | -37,278.58                | -42.45%          | 466,376.54           | 374,925.74           | -91,450.80                | -19.61%        |
| 6633 - Permit Issuance Fee                                 | 3,700.00            | 3,475.00            | -225.00                   | -6.08%           | 26,935.00            | 24,765.00            | -2,170.00                 | -8.06%         |
| 6635 - Other Building Fees                                 | 0.00                | 150.00              | 150.00                    | 0.00%            | 450.00               | 750.00               | 300.00                    | 66.67%         |
| 6639 - Addressing Fee                                      | 863.00              | 0.00                | -863.00                   | -100.00%         | 3,342.00             | 4,068.00             | 726.00                    | 21.72%         |
| 6641 - Grading Inspection                                  | 11,698.90           | 28,105.00           | 16,406.10                 | 140.24%          | 103,484.90           | 131,878.56           | 28,393.66                 | 27.44%         |
| 6655 - Other Engineering Fees                              | 18,217.21           | 19,937.68           | 1,720.47                  | 9.44%            | 88,457.96            | 71,607.05            | -16,850.91                | -19.05%        |
| 6659 - Solid Waste Exemption Fee                           | 0.00                | 0.00                | 0.00                      | 0.00%            | 910.00               | 1,247.00             | 337.00                    | 37.03%         |
| 6683 - Art In Public Places Fees                           | 0.00                | 0.00                | 0.00                      | 0.00%            | 5,904.25             | 0.00                 | -5,904.25                 | -100.00%       |
| 6685 - Reimbursed Expenses                                 | 5,040.30            | 6,079.26            | 1,038.96                  | 20.61%           | 54,329.19            | 177,538.08           | 123,208.89                | 226.78%        |
| 6687 - Legal Reimbursements - Development                  | 0.00                | 290.00              | 290.00                    | 0.00%            | 51,520.04            | 20,365.00            | -31,155.04                | -60.47%        |
| 6688 - Legal Reimbursements - Other                        | 108,692.40          | 0.00                | -108,692.40               | -100.00%         | 108,692.40           | 26,438.50            | -82,253.90                | -75.68%        |
| 6689 - Police Services Reimbursements                      | 0.00                | 1,181.65            | 1,181.65                  | 0.00%            | 95,490.84            | 103,598.45           | 8,107.61                  | 8.49%          |
| 6691 - Recreation Classes                                  | 11,015.27           | 10,593.29           | -421.98                   | -3.83%           | 82,072.57            | 110,489.78           | 28,417.21                 | 34.62%         |
| 6692 - Planning Reimbursements                             | 0.00                | 3,774.00            | 3,774.00                  | 0.00%            | 13,653.75            | 39,806.75            | 26,153.00                 | 191.54%        |
| 6693 - Activities & Trips                                  | -1,880.77           | -40.48              | 1,840.29                  | 97.85%           | 17,800.81            | 22,906.43            | 5,105.62                  | 28.68%         |
| 6697 - Photocopies   | 0.00                | 0.00                | 0.00                      | 0.00%            | 0.00                 | 96.00                | 96.00                     | 0.00%          |
| 6699 - Other P/b/e   | 1,812.07            | 2,502.38            | 690.31                    | 38.10%           | 15,460.94            | 13,502.29            | -1,958.65                 | -12.67%        |
| <b>RevenueType 60 - Charges For Services Total:</b>        | <b>256,413.62</b>   | <b>145,762.81</b>   | <b>-110,650.81</b>        | <b>-43.15%</b>   | <b>1,226,117.98</b>  | <b>1,225,651.63</b>  | <b>-466.35</b>            | <b>-0.04%</b>  |
| <b>RevenueType: 70 - Other</b>                             |                     |                     |                           |                  |                      |                      |                           |                |
| 6701 - Planning Appeal Fee                                 | 250.00              | 0.00                | -250.00                   | -100.00%         | 1,000.00             | 0.00                 | -1,000.00                 | -100.00%       |
| 6703 - Miscellaneous Revenues                              | 0.00                | 300.00              | 300.00                    | 0.00%            | 4,942.20             | 7,721.09             | 2,778.89                  | 56.23%         |
| 6707 - User Fee Income Solid Waste                         | 0.00                | 0.00                | 0.00                      | 0.00%            | 18,230.18            | 0.00                 | -18,230.18                | -100.00%       |
| <b>RevenueType 70 - Other Total:</b>                       | <b>250.00</b>       | <b>300.00</b>       | <b>50.00</b>              | <b>20.00%</b>    | <b>24,172.38</b>     | <b>7,721.09</b>      | <b>-16,451.29</b>         | <b>-68.06%</b> |
| <b>Fund 01 Total:</b>                                      | <b>6,642,809.65</b> | <b>6,077,258.20</b> | <b>-565,551.45</b>        | <b>-8.51%</b>    | <b>21,498,681.20</b> | <b>22,439,017.52</b> | <b>940,336.32</b>         | <b>4.37%</b>   |
| <b>Total Surplus (Deficit):</b>                            | <b>6,642,809.65</b> | <b>6,077,258.20</b> | <b>-565,551.45</b>        | <b>-8.51%</b>    | <b>21,498,681.20</b> | <b>22,439,017.52</b> | <b>940,336.32</b>         | <b>4.37%</b>   |

7. FYTD Revenues - December 2023 vs 2022

For the Period Ending 12/31/2023

**Fund Summary**

| Fund                            | 2022-2023           | 2023-2024           | Dec. Variance                | Variance %    | 2022-2023            | 2023-2024            | YTD Variance                 | Variance %   |
|---------------------------------|---------------------|---------------------|------------------------------|---------------|----------------------|----------------------|------------------------------|--------------|
|                                 | Dec. Activity       | Dec. Activity       | Favorable /<br>(Unfavorable) |               | YTD Activity         | YTD Activity         | Favorable /<br>(Unfavorable) |              |
| 01 - GENERAL                    | 6,642,809.65        | 6,077,258.20        | -565,551.45                  | -8.51%        | 21,498,681.20        | 22,439,017.52        | 940,336.32                   | 4.37%        |
| <b>Total Surplus (Deficit):</b> | <b>6,642,809.65</b> | <b>6,077,258.20</b> | <b>-565,551.45</b>           | <b>-8.51%</b> | <b>21,498,681.20</b> | <b>22,439,017.52</b> | <b>940,336.32</b>            | <b>4.37%</b> |



City of Dana Point, CA

# 8. FYTD Expenditures - December 2023 vs 2022

## Group Summary

For the Period Ending 12/31/2023

| ExpenseObjec...                          | 2022-2023<br>Dec. Activity | 2023-2024<br>Dec. Activity | Dec. Variance<br>Favorable /<br>(Unfavorable) | Variance % | 2022-2023<br>YTD Activity | 2023-2024<br>YTD Activity | YTD Variance<br>Favorable /<br>(Unfavorable) | Variance % |
|--|----------------------------|----------------------------|---|------------|---------------------------|---------------------------|--|------------|
| <b>Fund: 01 - GENERAL</b>                |                            |                            |   |            |                           |                           |  |            |
| <b>Function: 10 - General Government</b> |                            |                            |   |            |                           |                           |  |            |
| 1010 - Salaries                          | 222,335.39                 | 138,886.18                 | 83,449.21                                     | 37.53%     | 954,222.70                | 969,903.61                | -15,680.91                                   | -1.64%     |
| 1030 - Hourly                            | 5,443.05                   | 1,088.00                   | 4,355.05                                      | 80.01%     | 22,278.38                 | 6,305.64                  | 15,972.74                                    | 71.70%     |
| 1050 - Overtime                          | 205.22                     | 0.00                       | 205.22  | 100.00%    | 6,259.19                  | 5,910.64                  | 348.55                                       | 5.57%      |
| 1100 - Benefits                          | 23,875.84                  | 20,131.08                  | 3,744.76                                      | 15.68%     | 139,788.01                | 143,436.28                | -3,648.27                                    | -2.61%     |
| 1120 - Retirement Benefits               | 16,374.06                  | 14,337.35                  | 2,036.71                                      | 12.44%     | 628,220.99                | 486,451.71                | 141,769.28                                   | 22.57%     |
| 1140 - Medi-tax 1.45%                    | 3,466.04                   | 2,101.24                   | 1,364.80                                      | 39.38%     | 14,873.51                 | 14,803.45                 | 70.06  | 0.47%      |
| 2010 - Communications                    | 12,097.79                  | 13,544.66                  | -1,446.87                                     | -11.96%    | 62,499.07                 | 70,458.05                 | -7,958.98                                    | -12.73%    |
| 2030 - Equipment Maintenance             | 28,053.81                  | 52,123.87                  | -24,070.06                                    | -85.80%    | 233,738.14                | 254,765.84                | -21,027.70                                   | -9.00%     |
| 2040 - Copier Usage                      | 0.00                       | 0.00                       | 0.00  | 0.00%      | 1,394.92                  | 1,139.35                  | 255.57                                       | 18.32%     |
| 2050 - Vehicle Maintenance               | 13,716.51                  | 6,816.44                   | 6,900.07                                      | 50.30%     | 41,486.40                 | 36,597.90                 | 4,888.50                                     | 11.78%     |
| 2070 - Office Supplies                   | 1,877.36                   | 2,005.49                   | -128.13                                       | -6.83%     | 6,337.56                  | 6,773.99                  | -436.43                                      | -6.89%     |
| 2090 - Memberships & Dues                | 10,363.10                  | 14,047.93                  | -3,684.83                                     | -35.56%    | 30,118.41                 | 29,928.98                 | 189.43                                       | 0.63%      |
| 2110 - Operating Supplies                | 16,395.17                  | 9,655.01                   | 6,740.16                                      | 41.11%     | 77,804.85                 | 51,173.55                 | 26,631.30                                    | 34.23%     |
| 2130 - Books & Subscriptions             | 54.99                      | 2,091.68                   | -2,036.69                                     | -3,703.75% | 3,038.12                  | 6,201.75                  | -3,163.63                                    | -104.13%   |
| 2150 - Training                          | 365.00                     | 2,500.00                   | -2,135.00                                     | -584.93%   | 20,646.04                 | 28,125.82                 | -7,479.78                                    | -36.23%    |
| 2170 - Postage                           | 2,108.93                   | 2,474.02                   | -365.09                                       | -17.31%    | 4,887.48                  | 9,672.33                  | -4,784.85                                    | -97.90%    |
| 2190 - Facil & Equip Lease/Rent          | 10,598.50                  | 9,429.01                   | 1,169.49                                      | 11.03%     | 38,256.70                 | 34,152.68                 | 4,104.02                                     | 10.73%     |
| 2210 - Utilities                         | 13,063.21                  | 17,084.99                  | -4,021.78                                     | -30.79%    | 83,480.95                 | 99,989.51                 | -16,508.56                                   | -19.78%    |
| 2230 - Professional Services             | 113,255.31                 | 51,632.03                  | 61,623.28                                     | 54.41%     | 446,849.51                | 376,752.97                | 70,096.54                                    | 15.69%     |
| 2250 - Advertising                       | 2,720.49                   | 1,393.27                   | 1,327.22                                      | 48.79%     | 10,006.22                 | 3,427.12                  | 6,579.10                                     | 65.75%     |
| 2270 - Travel, Conf. & Meetings          | 5,037.98                   | 2,105.69                   | 2,932.29                                      | 58.20%     | 28,597.87                 | 30,618.31                 | -2,020.44                                    | -7.07%     |
| 2290 - Auto Allowance                    | 2,751.32                   | 2,246.69                   | 504.63  | 18.34%     | 12,441.49                 | 14,676.74                 | -2,235.25                                    | -17.97%    |
| 2310 - City Attorney                     | 117,481.97                 | 111,251.98                 | 6,229.99                                      | 5.30%      | 917,264.89                | 654,740.58                | 262,524.31                                   | 28.62%     |
| 2590 - Data Technology                   | 25,643.77                  | 28,948.56                  | -3,304.79                                     | -12.89%    | 131,462.54                | 220,225.06                | -88,762.52                                   | -67.52%    |
| 2600 - Marketing                         | 21,131.86                  | 0.00                       | 21,131.86                                     | 100.00%    | 25,791.86                 | 0.00                      | 25,791.86                                    | 100.00%    |
| 3010 - Furniture & Equipment             | 28,804.51                  | 0.00                       | 28,804.51                                     | 100.00%    | 67,675.80                 | 3,298.50                  | 64,377.30                                    | 95.13%     |
| 4010 - Liability Insur Premiums          | 0.00                       | 21,029.59                  | -21,029.59                                    | 0.00%      | 524,053.85                | 585,683.13                | -61,629.28                                   | -11.76%    |
| 4030 - Property Insurance Premiums       | 0.00                       | 0.00                       | 0.00  | 0.00%      | 128,737.00                | 158,771.00                | -30,034.00                                   | -23.33%    |
| 4050 - Employee Bond Premiums            | 0.00                       | 0.00                       | 0.00  | 0.00%      | 1,273.00                  | 0.00                      | 1,273.00                                     | 100.00%    |
| 4110 - Workers' Compensation             | 0.00                       | 0.00                       | 0.00  | 0.00%      | 144,064.00                | 123,420.00                | 20,644.00                                    | 14.33%     |
| 4210 - Unemployment Benefits             | 0.00                       | 0.00                       | 0.00  | 0.00%      | 11,700.00                 | 0.00                      | 11,700.00                                    | 100.00%    |
| 9010 - Tsfs Out - To Facil Imp Fund      | 0.00                       | 0.00                       | 0.00  | 0.00%      | 150,000.00                | 1,500,000.00              | -1,350,000.00                                | -900.00%   |
| 9050 - Tsfs Out - To Cap Impv Fund       | 0.00                       | 2,550,000.00               | -2,550,000.00                                 | 0.00%      | 5,267,997.00              | 5,024,268.00              | 243,729.00                                   | 4.63%      |

8. FYTD Expenditures - December 2023 vs 2022

For the Period Ending 12/31/2023

| ExpenseObjec...                                | 2022-2023           | 2023-2024           | Dec. Variance             | Variance %      | 2022-2023            | 2023-2024            | YTD Variance              | Variance %    |
|--|---------------------|---------------------|---------------------------|-----------------|----------------------|----------------------|---------------------------|---------------|
|  | Dec. Activity       | Dec. Activity       | Favorable / (Unfavorable) |                 | YTD Activity         | YTD Activity         | Favorable / (Unfavorable) |               |
| 9060 - Tsfs Out - To Coastal Transit Fund      | 0.00                | 0.00                | 0.00                      | 0.00%           | 550,000.00           | 235,000.00           | 315,000.00                | 57.27%        |
| <b>Function 10 - General Government Total:</b> | <b>697,221.18</b>   | <b>3,076,924.76</b> | <b>-2,379,703.58</b>      | <b>-341.31%</b> | <b>10,787,246.45</b> | <b>11,186,672.49</b> | <b>-399,426.04</b>        | <b>-3.70%</b> |
| <b>Function: 20 - Public Safety</b>            |                     |                     |                           |                 |                      |                      |                           |               |
| 1030 - Hourly                                  | 3,537.72            | 2,279.78            | 1,257.94                  | 35.56%          | 14,294.33            | 15,012.16            | -717.83                   | -5.02%        |
| 1120 - Retirement Benefits                     | 255.35              | 170.98              | 84.37                     | 33.04%          | 1,056.65             | 1,169.57             | -112.92                   | -10.69%       |
| 1140 - Medi-tax 1.45%                          | 51.30               | 33.06               | 18.24                     | 35.56%          | 207.26               | 217.68               | -10.42                    | -5.03%        |
| 2010 - Communications                          | 681.89              | 450.20              | 231.69                    | 33.98%          | 3,924.83             | 2,656.11             | 1,268.72                  | 32.33%        |
| 2030 - Equipment Maintenance                   | 908.74              | 0.00                | 908.74                    | 100.00%         | 14,797.77            | 15,850.76            | -1,052.99                 | -7.12%        |
| 2040 - Copier Usage                            | 0.00                | 0.00                | 0.00                      | 0.00%           | 150.08               | 113.36               | 36.72                     | 24.47%        |
| 2070 - Office Supplies                         | 748.05              | 163.77              | 584.28                    | 78.11%          | 3,500.15             | 3,478.73             | 21.42                     | 0.61%         |
| 2090 - Memberships & Dues                      | 0.00                | 200.00              | -200.00                   | 0.00%           | 90.00                | 290.00               | -200.00                   | -222.22%      |
| 2110 - Operating Supplies                      | 4,587.44            | 9,880.16            | -5,292.72                 | -115.37%        | 23,999.96            | 28,653.84            | -4,653.88                 | -19.39%       |
| 2150 - Training                                | 0.00                | 0.00                | 0.00                      | 0.00%           | 0.00                 | 969.97               | -969.97                   | 0.00%         |
| 2230 - Professional Services                   | 32,716.00           | 15,411.20           | 17,304.80                 | 52.89%          | 125,459.00           | 245,206.11           | -119,747.11               | -95.45%       |
| 2240 - Reimbursable Costs                      | 120,010.04          | 0.00                | 120,010.04                | 100.00%         | 120,010.04           | 0.00                 | 120,010.04                | 100.00%       |
| 2270 - Travel, Conf. & Meetings                | 200.00              | 1,150.00            | -950.00                   | -475.00%        | 12,032.57            | 11,679.78            | 352.79                    | 2.93%         |
| 2290 - Auto Allowance                          | 784.68              | 507.70              | 276.98                    | 35.30%          | 3,323.18             | 3,173.13             | 150.05                    | 4.52%         |
| 2330 - Police Services                         | 1,156,184.61        | 1,136,015.67        | 20,168.94                 | 1.74%           | 6,968,470.31         | 6,831,306.37         | 137,163.94                | 1.97%         |
| <b>Function 20 - Public Safety Total:</b>      | <b>1,320,665.82</b> | <b>1,166,262.52</b> | <b>154,403.30</b>         | <b>11.69%</b>   | <b>7,291,316.13</b>  | <b>7,159,777.57</b>  | <b>131,538.56</b>         | <b>1.80%</b>  |
| <b>Function: 40 - Community Development</b>    |                     |                     |                           |                 |                      |                      |                           |               |
| 1010 - Salaries                                | 265,414.61          | 206,424.58          | 58,990.03                 | 22.23%          | 1,155,099.90         | 1,188,919.38         | -33,819.48                | -2.93%        |
| 1030 - Hourly                                  | 2,384.34            | 4,461.39            | -2,077.05                 | -87.11%         | 11,424.09            | 22,761.48            | -11,337.39                | -99.24%       |
| 1050 - Overtime                                | 2,031.98            | 1,239.90            | 792.08                    | 38.98%          | 12,151.77            | 13,218.73            | -1,066.96                 | -8.78%        |
| 1070 - Stipends                                | 899.99              | 692.30              | 207.69                    | 23.08%          | 4,361.49             | 3,911.50             | 449.99                    | 10.32%        |
| 1100 - Benefits                                | 28,508.61           | 32,284.30           | -3,775.69                 | -13.24%         | 177,885.50           | 195,660.74           | -17,775.24                | -9.99%        |
| 1120 - Retirement Benefits                     | 25,528.67           | 21,062.52           | 4,466.15                  | 17.49%          | 113,417.39           | 135,446.60           | -22,029.21                | -19.42%       |
| 1140 - Medi-tax 1.45%                          | 3,896.63            | 3,070.22            | 826.41                    | 21.21%          | 17,124.04            | 17,712.39            | -588.35                   | -3.44%        |
| 1200 - Outside Assistance                      | 20,287.50           | 11,655.59           | 8,631.91                  | 42.55%          | 24,134.25            | 11,655.59            | 12,478.66                 | 51.71%        |
| 2010 - Communications                          | 1,555.28            | 1,331.33            | 223.95                    | 14.40%          | 6,591.37             | 7,777.27             | -1,185.90                 | -17.99%       |
| 2030 - Equipment Maintenance                   | 0.00                | 0.00                | 0.00                      | 0.00%           | 0.00                 | 3,475.99             | -3,475.99                 | 0.00%         |
| 2040 - Copier Usage                            | 0.00                | 0.00                | 0.00                      | 0.00%           | 1,296.60             | 1,509.76             | -213.16                   | -16.44%       |
| 2070 - Office Supplies                         | 1,814.54            | 980.65              | 833.89                    | 45.96%          | 7,477.34             | 3,310.96             | 4,166.38                  | 55.72%        |
| 2090 - Memberships & Dues                      | 0.00                | 160.00              | -160.00                   | 0.00%           | 1,504.00             | 5,227.50             | -3,723.50                 | -247.57%      |
| 2110 - Operating Supplies                      | 2,300.00            | 1,837.53            | 462.47                    | 20.11%          | 120,009.05           | 121,831.31           | -1,822.26                 | -1.52%        |
| 2130 - Books & Subscriptions                   | 1,591.20            | 1,156.76            | 434.44                    | 27.30%          | 10,225.28            | 10,187.50            | 37.78                     | 0.37%         |
| 2150 - Training                                | 0.00                | 0.00                | 0.00                      | 0.00%           | 2,101.00             | 3,994.00             | -1,893.00                 | -90.10%       |
| 2230 - Professional Services                   | 82,384.61           | 29,726.35           | 52,658.26                 | 63.92%          | 420,453.58           | 589,364.86           | -168,911.28               | -40.17%       |
| 2240 - Reimbursable Costs                      | 6,440.00            | 0.00                | 6,440.00                  | 100.00%         | 9,318.75             | 31,678.25            | -22,359.50                | -239.94%      |
| 2250 - Advertising                             | 0.00                | 0.00                | 0.00                      | 0.00%           | 0.00                 | 4,038.84             | -4,038.84                 | 0.00%         |
| 2270 - Travel, Conf. & Meetings                | 1,375.45            | 4,009.48            | -2,634.03                 | -191.50%        | 9,776.66             | 13,487.89            | -3,711.23                 | -37.96%       |
| 2290 - Auto Allowance                          | 2,298.21            | 1,500.28            | 797.93                    | 34.72%          | 11,709.56            | 10,612.29            | 1,097.27                  | 9.37%         |

8. FYTD Expenditures - December 2023 vs 2022

For the Period Ending 12/31/2023

| ExpenseObjec...                                   | 2022-2023         | 2023-2024         | Dec. Variance             | Variance %    | 2022-2023           | 2023-2024           | YTD Variance              | Variance %     |
|---|-------------------|-------------------|---------------------------|---------------|---------------------|---------------------|---------------------------|----------------|
|   | Dec. Activity     | Dec. Activity     | Favorable / (Unfavorable) |               | YTD Activity        | YTD Activity        | Favorable / (Unfavorable) |                |
| 2340 - Parking Lot Leases                         | 3,973.12          | 4,006.24          | -33.12                    | -0.83%        | 23,838.72           | 23,998.89           | -160.17                   | -0.67%         |
| 2600 - Marketing                                  | 36.67             | 815.00            | -778.33                   | -2,122.53%    | 8,642.76            | 63,547.12           | -54,904.36                | -635.26%       |
| <b>Function 40 - Community Development Total:</b> | <b>452,721.41</b> | <b>326,414.42</b> | <b>126,306.99</b>         | <b>27.90%</b> | <b>2,148,543.10</b> | <b>2,483,328.84</b> | <b>-334,785.74</b>        | <b>-15.58%</b> |
| <b>Function: 50 - Community Services</b>          |                   |                   |                           |               |                     |                     |                           |                |
| 1010 - Salaries                                   | 84,998.32         | 62,851.60         | 22,146.72                 | 26.06%        | 353,328.31          | 347,802.17          | 5,526.14                  | 1.56%          |
| 1030 - Hourly                                     | 15,564.51         | 13,221.95         | 2,342.56                  | 15.05%        | 77,861.21           | 95,986.74           | -18,125.53                | -23.28%        |
| 1050 - Overtime                                   | 229.63            | 1,067.67          | -838.04                   | -364.95%      | 20,583.24           | 7,285.66            | 13,297.58                 | 64.60%         |
| 1100 - Benefits                                   | 9,440.90          | 12,026.04         | -2,585.14                 | -27.38%       | 53,775.28           | 66,420.05           | -12,644.77                | -23.51%        |
| 1120 - Retirement Benefits                        | 9,205.84          | 7,466.64          | 1,739.20                  | 18.89%        | 37,523.35           | 48,224.00           | -10,700.65                | -28.52%        |
| 1140 - Medi-tax 1.45%                             | 1,535.67          | 1,173.80          | 361.87                    | 23.56%        | 6,829.89            | 6,826.08            | 3.81                      | 0.06%          |
| 2010 - Communications                             | 553.69            | 456.30            | 97.39                     | 17.59%        | 2,744.29            | 2,552.73            | 191.56                    | 6.98%          |
| 2040 - Copier Usage                               | 0.00              | 0.00              | 0.00                      | 0.00%         | 946.05              | 1,063.02            | -116.97                   | -12.36%        |
| 2070 - Office Supplies                            | 28.98             | 987.78            | -958.80                   | -3,308.49%    | 1,006.58            | 3,985.65            | -2,979.07                 | -295.96%       |
| 2090 - Memberships & Dues                         | 0.00              | 90.00             | -90.00                    | 0.00%         | 900.00              | 1,784.81            | -884.81                   | -98.31%        |
| 2110 - Operating Supplies                         | 8,854.85          | 5,858.78          | 2,996.07                  | 33.84%        | 57,539.91           | 61,317.73           | -3,777.82                 | -6.57%         |
| 2150 - Training                                   | 0.00              | 0.00              | 0.00                      | 0.00%         | 627.48              | 2,040.99            | -1,413.51                 | -225.27%       |
| 2210 - Utilities                                  | 79,864.22         | 76,989.07         | 2,875.15                  | 3.60%         | 416,493.44          | 394,418.88          | 22,074.56                 | 5.30%          |
| 2230 - Professional Services                      | 35,715.40         | 41,473.12         | -5,757.72                 | -16.12%       | 144,749.78          | 172,998.36          | -28,248.58                | -19.52%        |
| 2250 - Advertising                                | 2,267.00          | 0.00              | 2,267.00                  | 100.00%       | 9,458.50            | 396.52              | 9,061.98                  | 95.81%         |
| 2290 - Auto Allowance                             | 833.18            | 323.06            | 510.12                    | 61.23%        | 3,045.33            | 2,279.55            | 765.78                    | 25.15%         |
| 2410 - Community Activities                       | 27,513.74         | 6,851.31          | 20,662.43                 | 75.10%        | 441,044.95          | 393,479.38          | 47,565.57                 | 10.78%         |
| 2430 - Recreation Programs                        | 7,387.36          | 15,118.86         | -7,731.50                 | -104.66%      | 40,335.25           | 48,656.86           | -8,321.61                 | -20.63%        |
| 2450 - Landscape Maintenance                      | 55,256.96         | 59,738.83         | -4,481.87                 | -8.11%        | 301,043.83          | 329,823.75          | -28,779.92                | -9.56%         |
| 2470 - Tree Maintenance                           | 34,161.45         | 15,402.75         | 18,758.70                 | 54.91%        | 459,809.25          | 306,054.58          | 153,754.67                | 33.44%         |
| 2550 - Park Maintenance                           | 138,823.53        | 122,380.45        | 16,443.08                 | 11.84%        | 577,027.47          | 609,567.26          | -32,539.79                | -5.64%         |
| 3050 - Park Structures & Improvemnts              | 0.00              | 0.00              | 0.00                      | 0.00%         | 0.00                | 16,500.00           | -16,500.00                | 0.00%          |
| <b>Function 50 - Community Services Total:</b>    | <b>512,235.23</b> | <b>443,478.01</b> | <b>68,757.22</b>          | <b>13.42%</b> | <b>3,006,673.39</b> | <b>2,919,464.77</b> | <b>87,208.62</b>          | <b>2.90%</b>   |
| <b>Function: 60 - Public Works</b>                |                   |                   |                           |               |                     |                     |                           |                |
| 1010 - Salaries                                   | 200,844.73        | 158,074.58        | 42,770.15                 | 21.30%        | 823,634.49          | 896,333.04          | -72,698.55                | -8.83%         |
| 1030 - Hourly                                     | 0.00              | 1,693.12          | -1,693.12                 | 0.00%         | 8,893.15            | 10,104.33           | -1,211.18                 | -13.62%        |
| 1050 - Overtime                                   | 0.00              | 1,212.65          | -1,212.65                 | 0.00%         | 4,945.54            | 13,582.63           | -8,637.09                 | -174.64%       |
| 1100 - Benefits                                   | 17,634.95         | 18,904.55         | -1,269.60                 | -7.20%        | 94,348.66           | 115,579.72          | -21,231.06                | -22.50%        |
| 1120 - Retirement Benefits                        | 18,214.61         | 16,402.56         | 1,812.05                  | 9.95%         | 79,133.92           | 103,508.18          | -24,374.26                | -30.80%        |
| 1140 - Medi-tax 1.45%                             | 3,013.10          | 2,424.14          | 588.96                    | 19.55%        | 12,593.92           | 13,904.52           | -1,310.60                 | -10.41%        |
| 2010 - Communications                             | 1,366.98          | 1,143.11          | 223.87                    | 16.38%        | 6,443.26            | 6,476.04            | -32.78                    | -0.51%         |
| 2040 - Copier Usage                               | 0.00              | 0.00              | 0.00                      | 0.00%         | 867.22              | 943.78              | -76.56                    | -8.83%         |
| 2070 - Office Supplies                            | 2,949.42          | 1,806.82          | 1,142.60                  | 38.74%        | 8,036.36            | 5,662.75            | 2,373.61                  | 29.54%         |
| 2090 - Memberships & Dues                         | 370.00            | 288.95            | 81.05                     | 21.91%        | 1,309.00            | 1,853.90            | -544.90                   | -41.63%        |
| 2110 - Operating Supplies                         | 2,436.69          | 6,078.09          | -3,641.40                 | -149.44%      | 45,827.65           | 22,836.65           | 22,991.00                 | 50.17%         |
| 2150 - Training                                   | 0.00              | 0.00              | 0.00                      | 0.00%         | 100.00              | 125.00              | -25.00                    | -25.00%        |
| 2210 - Utilities                                  | 31,862.32         | 36,337.00         | -4,474.68                 | -14.04%       | 146,877.58          | 180,476.15          | -33,598.57                | -22.88%        |

8. FYTD Expenditures - December 2023 vs 2022

For the Period Ending 12/31/2023

| ExpenseObjec...                          | 2022-2023            | 2023-2024            | Dec. Variance             | Variance %     | 2022-2023             | 2023-2024             | YTD Variance              | Variance %    |
|--|----------------------|----------------------|---------------------------|----------------|-----------------------|-----------------------|---------------------------|---------------|
|  | Dec. Activity        | Dec. Activity        | Favorable / (Unfavorable) |                | YTD Activity          | YTD Activity          | Favorable / (Unfavorable) |               |
| 2230 - Professional Services             | 33,351.92            | 22,409.96            | 10,941.96                 | 32.81%         | 263,691.39            | 300,864.24            | -37,172.85                | -14.10%       |
| 2240 - Reimbursable Costs                | 8,122.07             | 0.00                 | 8,122.07                  | 100.00%        | 141,273.09            | 0.00                  | 141,273.09                | 100.00%       |
| 2270 - Travel, Conf. & Meetings          | 720.00               | 1,514.80             | -794.80                   | -110.39%       | 1,961.90              | 2,472.15              | -510.25                   | -26.01%       |
| 2290 - Auto Allowance                    | 865.77               | 796.42               | 69.35                     | 8.01%          | 3,933.76              | 4,679.63              | -745.87                   | -18.96%       |
| 2350 - Street Maintenance                | 83,259.20            | 19,690.03            | 63,569.17                 | 76.35%         | 310,541.59            | 297,092.47            | 13,449.12                 | 4.33%         |
| 2490 - Street Sweeping                   | 20,244.00            | 0.00                 | 20,244.00                 | 100.00%        | 94,867.36             | 240.00                | 94,627.36                 | 99.75%        |
| 2510 - Storm Drains                      | 27,718.57            | 34,088.55            | -6,369.98                 | -22.98%        | 226,356.92            | 268,172.56            | -41,815.64                | -18.47%       |
| 2530 - Safety Lighting                   | 20,567.30            | 1,402.77             | 19,164.53                 | 93.18%         | 132,040.92            | 87,576.17             | 44,464.75                 | 33.67%        |
| <b>Function 60 - Public Works Total:</b> | <b>473,541.63</b>    | <b>324,268.10</b>    | <b>149,273.53</b>         | <b>31.52%</b>  | <b>2,407,677.68</b>   | <b>2,332,483.91</b>   | <b>75,193.77</b>          | <b>3.12%</b>  |
| <b>Fund 01 Total:</b>                    | <b>3,456,385.27</b>  | <b>5,337,347.81</b>  | <b>-1,880,962.54</b>      | <b>-54.42%</b> | <b>25,641,456.75</b>  | <b>26,081,727.58</b>  | <b>-440,270.83</b>        | <b>-1.72%</b> |
| <b>Total Surplus (Deficit):</b>          | <b>-3,456,385.27</b> | <b>-5,337,347.81</b> | <b>-1,880,962.54</b>      | <b>-54.42%</b> | <b>-25,641,456.75</b> | <b>-26,081,727.58</b> | <b>-440,270.83</b>        | <b>-1.72%</b> |

8. FYTD Expenditures - December 2023 vs 2022

For the Period Ending 12/31/2023

**Fund Summary**

| Fund                            | 2022-2023            | 2023-2024            | Dec. Variance                |                | 2022-2023             | 2023-2024             | YTD Variance                 |               |
|---------------------------------|----------------------|----------------------|------------------------------|----------------|-----------------------|-----------------------|------------------------------|---------------|
|                                 | Dec. Activity        | Dec. Activity        | Favorable /<br>(Unfavorable) | Variance %     | YTD Activity          | YTD Activity          | Favorable /<br>(Unfavorable) | Variance %    |
| 01 - GENERAL                    | -3,456,385.27        | -5,337,347.81        | -1,880,962.54                | -54.42%        | -25,641,456.75        | -26,081,727.58        | -440,270.83                  | -1.72%        |
| <b>Total Surplus (Deficit):</b> | <b>-3,456,385.27</b> | <b>-5,337,347.81</b> | <b>-1,880,962.54</b>         | <b>-54.42%</b> | <b>-25,641,456.75</b> | <b>-26,081,727.58</b> | <b>-440,270.83</b>           | <b>-1.72%</b> |